PROVINCIAL TAX COMPARISON

THE FOLLOWING COMPARISONS ARE PRESENTED AS A QUICK REFERENCE GUIDE. ALTHOUGH EVERY EFFORT HAS BEEN MADE TO ASSURE THE ACCURACY OF THE INFORMATION CONTAINED IN THE COMPARISONS, THE READER IS ADVISED TO REFER TO THE ACTUAL STATUTES INVOLVED FOR DETAILED APPLICATIONS.

REVISED JULY 1, 1987

MANITOBA DEPT. OF FINANCE
TAXATION DIVISION

PROVINCIAL TAX COMPARISON

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JANUARY 1, 1987

JANUARY 1, 1987

PROVINCIAL SALES TAX COMPARISON

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SALES TAX

P R O V I N C I A L T A X C O M P A R I S O N - SALES TAX

JUNE 17, 1987

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(1) RATE	6% (9)	7%	7%	7%	9% *	11%	10%	10%	12% *
(2) ACCOMMODATION **	TAXABLE 8%	TAXABLE 7%	TAXABLE (7)	TAXABLE (5%)	EXEMPT	TAXABLE 11%	TAXABLE 10%	TAXABLE 10%	TAXABLE 12%
(3) APPLIED COLOURED LABELS	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	EXEMPT	STATUS OF CONTAINER	STATUS OF CONTAINER	STATUS OF CONTAINER	EXEMPT	STATUS OF CONTAINER
(4) AUDIT LIMITATION		2 YEARS PLUS THE CURRENT YEAR FOR BOTH. THE LIMIT MAY BE EX-TENDED.							
(A) VENDORS	3 YEARS		NO LIMIT	3 YRS	4 YRS	3 YRS	4 YRS	4 YRS (2)	3 YRS
(B) SELF-ASSESSED	6 YRS		NO LIMIT	3 YRS	4 YRS	5 YRS (CON-SUMERS) POLICY ONLY NO LEGIS-LATED LIMIT	4 YRS	4 YRS (2)	3 YRS THE LIMIT MAY BE EXTENDED
(5) BEER BY GLASS	EXEMPT	TAXABLE 10%	TAXABLE 7%	TAXABLE 10% (40)	TAXABLE 10% (11)	TAXABLE 11%	TAXABLE 10%	TAXABLE 10%	TAXABLE 12%
(6) BONDING CAN APPLY TO -	VENDORS - AT COMMISSIONERS DISCRETIION	DOOR TO DOOR SALESMEN & EXTRA PROVINCIAL CONTRAC-TORS	VENDORS - AT MINISTER'S DISCRETION & EXTRA PROVINCIAL CONTRACTORS	REGULAR VENDORS & NON-RESIDENT CONTRAC-TORS	(1)NON-RESIDENT VENDOR (2)VENDOR GUILTY OF INFRACTION, OWING TAXES OR INSOLVENT	VENDORS & NON-RES-DENT CON-TRACTORS AT MINISTER'S DISCRETION	ANY PERSON AT COMMISSION-ER'S DIS-CRETION WITH APPROVAL OF MINISTER	VENDORS - & NON-RESIDENT CONTRACTORS	VENDORS & NON-RESIDENT CONTRACTORS
IN AMOUNTS OF-	V - 6 X MONTHLY TAX	V - NOT TO EXCEED 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT PRICE	V - NOT TO EXCEED 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT PRICE	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTH-LY TAX N.R.C. - 4% OF CONTRACT	(1)AT MINISTER'S DISCRETION (2)AT MINISTER'S DISCRETION W/MAX. OF 6 X MONTHLY TAX	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - ANY AMOUNT	6 X ESTIMATED MONTHLY TAX (MAXIMUM)	V - NOT LESS THAN $100 NOR MORE THAN 6 X MONTHLY TAX N.R.C. - 5% OF CONTRACT	V - 6 X ESTIMATED MONTH-LY TAX NOT LESS THAN $100 N.R.C. - 6% OF CONTRACT
(7) CHILDREN'S CLOTHING	- - - - S E E E X H I B I T "A" - - - - - PAGE 12								

V - VENDORS

N.R.C. - NON-RESIDENT CONTRACTORS

*TAX APPLIES TO INSURANCE PREMIUMS EXCEPT INDIVIDUAL LIFE, SICKNESS OR ACCIDENT.

** ALBERTA - IMPOSES A HOTEL/MOTEL TAX OF 5% (EFFECTIVE JUNE 1, 1987)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(8) CHILDREN'S FOOTWEAR	- - - - - SEE EXHIBIT "B" - - - - - PAGE 14								
(9) COMMISSION	3% OF TAX COLLECTED TO A MAX. OF $90.00 PER MONTH PER PERSON	7% OF 1ST $300 - 1% OF BALANCE - MAX. $5,000 PER YEAR	15% OF 1ST $200 - 1% OF BALANCE - MAX. $200 PER MONTH	4% - MAXIMUM $1,000 PER YEAR	NIL (3)	2% ON 1ST $250 - 1/2 OF 1% ON BALANCE - MAX. $500 PER FISCAL YEAR	1 - 1/2% MAX. $1,000 PER YEAR	3% - MAX. $500 PER FISCAL YEAR	NIL
(10) COMMISSION ON OWN CONSUMPTION	NOT ALLOWED	ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED	NOT ALLOWED
(11) CONSTRUCTION EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(12) CONTAINERS									
(A) SOLD TO FISHERMEN	EXEMPT IF NON-RETURNABLE	TAXABLE	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE
(B) SOLD TO FARMERS	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE	EXEMPT IF NON-RETURNABLE	EXEMPT *	EXEMPT IF NON-RETURNABLE	EXEMPT	EXEMPT IF NON-RETURNABLE
(13) CUT FLOWERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(14) DELINQUENT RETURNS - PHYSICAL FOLLOWUP BEFORE PROSECUTION	YES	YES	YES	YES	YES	YES	YES	YES	YES
(15) DRUGS - PRESCRIPTION -	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
PATENT MEDICINES	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	EXEMPT	EXEMPT	TAXABLE
PAIN KILLERS	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE **	EXEMPT	EXEMPT	TAXABLE
(16) DRY CLEANING	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(17) ENERGY CONSERVATION ITEMS	- - - - - SEE EXHIBIT "C" - - - - - PAGE 15								

* WHEN PURCHASED FOR USE IN PROCESSING, SHIPMENT OR DELIVERY OF FARM OR FISH PRODUCTS.

** EXEMPT WHEN PURCHASED BY A FARMER FOR USE ON FARM ANIMALS.

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(18) EXCHANGE OF INFORMATION WITH OTHER PROVINCES	ALL EXCEPT QUEBEC	ALL EXCEPT NOVA SCOTIA	ALL	ALL	ALL EXCEPT NOVA SCOTIA	ALL	ALL EXCEPT SASK. & QUEBEC	ALL	ALL
(19) FILING DATE	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	23RD FOLLOWING MONTH	15TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH	20TH FOLLOWING MONTH
(20) INDIANS - (A) SALES ON RESERVE	EXEMPT	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7) ON SALES UP TO $1,000.00	EXEMPT TO RESERVE INDIANS WITH BAND CARDS	EXEMPT	N/A
(B) DELIVERY TO RESERVE	TAXABLE	EXEMPT	EXEMPT (5)	EXEMPT	EXEMPT TO AN INDIAN AND INDIAN BANDS	EXEMPT (7) ON SALES UP TO $1,000.00*	EXEMPT (AS ABOVE)	EXEMPT	N/A
(C) SALES OFF RESERVE	TAXABLE	EXEMPT	TAXABLE	TAXABLE (35)	TAXABLE (6)	EXEMPT (7) ON SALES UP TO $1,000.00*	EXEMPT (7) (AS ABOVE)	EXEMPT (7) (8)	N/A
(21) INTEREST RATE	11.5% PER ANNUM	9% PER ANNUM	.97916% MONTHLY	AVERAGE PRIME RATE (41)	11% PER ANNUM	1.5% MONTHLY COMPOUNDED	16% PER ANNUM	1 1/2% PER MONTH	1 1/2% PER MONTH
(22) LAUNDRY	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(23) LIQUOR OTHER THAN BEER	6% (9)	10%	12% INCLUD-ING IMPORTED BEER	12% (40)	9% (23) (24) CIDER EXEMPTED	11%	10%	10%	12%
(24) MINIMUM AMOUNT SUBJECT TO TAX	15¢	26¢	26¢ OTHER THAN BEER	21¢ GENERALLY EXCEPT DRAFT BEER.	26¢	26¢ (GENER-ALLY) 51¢ ON CANDY & SIMILAR CONFECTIONS	26¢	26¢ (GENER-ALLY) CANDY 50¢	26¢

*A REFUND OF TAX PAID ON SALES OVER $1,000.00 MAY BE REQUESTED BY INDIAN TAXPAYER.

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(25) MOBILE HOMES (NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 50% OF COST. APPLIANCES & FURNITURE ARE TAXABLE ON 100%	NO REFUND	REFUND OF 50% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 50% OF VALUE EXCLUDING FURNITURE AND APPLIANCES	TAX APPLIED TO 50% OF SALES PRICE EXCLUDING APPLIANCES, FURNITURE IS EXEMPT	FURNISHED TAXED AT 8.25% UNFURNISHED TAXED AT 5.5% USED-EXEMPT	TAX APPLIED TO 50% OF SALE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF VALUE. APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCHASE PRICE. APPLIANCES & FURNITURE-TAX APPLIED TO 100% OF VALUE
(26) MODULAR HOMES(NEW) FOR DOMESTIC RESIDENCES	DEALER PAYS TAX ON 55% OF COST. APPLIANCES & FURNITURE TAXABLE ON 100%	NO REFUND	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	TAX APPLIED TO 55% OF MANUFACTURER'S SELLING PRICE	TAXABLE (IF IN A SINGLE MODULE TAX APPLIED TO 50% OF SALES PRICE)	TAXED AT 5%	SAME AS MOBILE HOMES (NEW)	TAX APPLIED TO 50% OF VALUE. APPLIANCES AND FURNITURE-TAX APPLIED TO 100% OF VALUE	TAX APPLIED TO 50% OF PURCHASE PRICE. APPLIANCES & FURNITURE - TAX APPLIED TO 100% OF VALUE
(27) PENALTY FOR LATE FILING -									
(A) MINIMUM	10% OF TAX COLLECTED	10%	$5.00 PLUS LOSS OF COMMISSION	10% PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	$10.00	COMMISSIONER CAN APPLY UP TO 5%	5% PLUS LOSS OF COMMISSION	$50.00 PLUS 1/2% INTEREST ON AMOUNTS OVER $100.00
(B) MAXIMUM	10% OF TAX COLLECTED	10% UP TO $500.00	5% OF TAX DUE PLUS LOSS OF COMMISSION	10% UP TO $1,000.00 PLUS LOSS OF COMMISSION	10% OF AMOUNT DUE	10% OF TAX COLLECTED		$250.00 PLUS OF COMMISSION	
(28) PETS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
(29) PLANTS, SHRUBS AND TREES -									
(A) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	EXEMPT(FARMERS)	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(B) OTHERS	TAXABLE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(30) POLLUTION CONTROL EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	EXEMPT WHEN USED IN CONNECTION WITH MANUFACTURING PROCESS (10)	EXEMPT WHEN POLLUTION ATTRIBUTABLE TO PRODUCTION OF MOVABLE PROPERTY FOR SALE	TAXABLE	EXEMPT FOR MANUFACTURERS AND CERTAIN COMMERCIAL ACTIVITIES	REFUND TO MUNICIPALITIES & EXEMPT WHEN USED IN CONNECTION WITH MANUFACTURING	TAXABLE

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(31) POPULATION **	2,926,200	1,021,700	1,082,500	9,273,300	6,657,700	721,200	887,600	128,200	579,500
(32) PRODUCTION MACHINERY	TAXABLE	TAXABLE	TAXABLE (36)	EXEMPT (12)	EXEMPT (42)	EXEMPT	EXEMPT (10A)	EXEMPT	EXEMPT
(33) READY-TO-MOVE (NEW) HOMES	FULLY TAXABLE	FULLY TAXABLE	REFUND OF 45% OF FULL TAX NOT INCLUDING APPLIANCES OR FURNITURE	FULLY TAXABLE	FULLY TAXABLE EXCEPT FURNITURE	TAXED AT 5.5%	TAXABLE ON 50% OF PURCHASE PRICE. FURNITURE AND FIXTURES AT 100% OF PURCHASE PRICE.	N/A	TAXED ON 50% OF PURCHASE PRICE. APPLIANCES AND FURNITURE TAXED ON 100% OF PURCH. PRICE
(34) REFUND LIMITATION-									
(A) NO. OF YEARS	6 YRS	3 YRS.FROM DATE OF OVER-PAYMENT. AN EXTENSION OF THE LIMIT MAY BE MADE BY SPECIAL O.I.C.	2 YRS	3 YRS	4 YRS., 6 MOS. IF LEGAL ERROR	3 YRS	2 YRS	4 YRS	3 YRS
(B) NO LIMITATION	N/A		N/A	N/A	N/A	N/A	N/A	N/A	
(C) EXTENSION OF LIMIT DISCRETIONARY (BY WHOM)	N/A		AT MINISTER'S DISCRETION	MINISTER'S DISCRETION UP TO SIX MONTHS	N/A	NONE	N/A	N/A	
(35) REFUND RE PURCHASE IN PROVINCE AND PERMANENT REMOVAL OUTSIDE OF PROVINCE									
(A) ALLOWED TO	NON-RESIDENTS*	INDIVIDUALS (13)	ANY PURCHASER	ANY PURCHASER	A) NON-RESIDENT AND NOT DOING BUSINESS IN QUEBEC (38) B) PERSON CARRYING ON AN UNDERTAKING (38)	ANY PURCHASER	ANY PURCHASER ON PROOF OF PAYMENT TO ANOTHER JURISDICTION	ANY PURCHASER ON PROOF OF PAYMENT TO ANOTHER JURISDICTION	ANY PURCHASER
(B) TIME LIMIT FOR REMOVAL	30 DAYS * ***	30 DAYS	30 DAYS	30 DAYS	A) (14) (37) B) (38)	30 DAYS	30 DAYS	30 DAYS	30 DAYS
(C) APPLIES TO -									
(1) AUTOS,TRUCKS	YES	YES	YES	YES	YES (14)	YES	YES	YES	YES
(2) TRAILERS	YES	YES	YES	YES	YES (14)	NO	YES	YES	NO
(3) SNOWMOBILES	NO	YES	YES	YES	YES (14)	YES	YES	YES	NO
(4) OTHER GOODS	NO	NO	NO (15)	YES (IF OVER $100)	YES HAVING A VALUE OF AT LEAST $500 FOR PERSONS MENTIONED IN A (37)	NO	YES	YES	NO

* - ALSO APPLIES RE MOTOR VEHICLES WHEN PURCHASER GIVES UP B.C. RESIDENCE AND IS REQUIRED TO PAY TAX TO ANOTHER JURISDICTION.

** - MANITOBA STATISTICAL REVIEW - FOURTH QUARTER 1986.
- ALBERTA POPULATION 2,386,300 - YUKON POPULATION 23,600 - N.W.T. - POPULATION 50,100

*** - BRITISH COLUMBIA - A POINT OF SALE EXEMPTION ALSO IS AVAILABLE TO NON-RESIDENTS PROVIDED VEHICLE IS NOT LICENSED IN BRITISH COLUMBIA.

PROVINCIAL TAX COMPARISON - SALES TAX

MARCH 20, 1987

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(36) RENTALS									
(A) MOTOR VEHICLES	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(B) OTHER EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(C) WITH OPERATOR	EXEMPT	EXEMPT IF CASUAL OTHERWISE TAXABLE	EXEMPT UNLESS TAXABLE SERVICE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(37) REPAIR TO T.P.P.	EXEMPT	EXEMPT	TAXABLE	TAXABLE	TAXABLE (17)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(38) RESTAURANT MEALS EXCLUDING LIQUOR)	EXEMPT	EXEMPT	7% IN EXCESS OF $6.00	7% IN EXCESS OF $1.00	10% IN EXCESS OF $3.25 (24)	11% IN EXCESS OF $1.00	10% IN EXCESS OF $4.00	10% IN EXCESS OF $2.00(18)	TAXABLE
(39) SALES TAX REVENUES (LATEST PUBLISHED YEAR)	1985/86	1985/86	1985/86	1985/86	1985/86	1983/84	1985/86	1985/86	1985/86
	1,467,000,000	374,296,000	436,790,783	5,025,000,000	(20) 3,171,000,000	327,648,816	497,000,000	64,900,000	374,000,000
					(3) 328,000,000				
					(4) 127,000,000				
BUDGETED	1986/87	1986/87	1987/88	1986/87	1986/87	1986/87	1986/87	1986/87	1986/87
	1,623,000,000	386,000,000	590,000,000	5,600,000,000	4,098,000,000	481,000,000	560,000,000	66,600,000	412,000,000
(40) SCHOOL SUPPLIES	- - - - SEE EXHIBIT "D" - - - - PAGE 1 6								

*SASKATCHEWAN - INCLUDES REVENUES FROM THE LIQUOR CONSUMPTION TAX ACT EFFECTIVE JUNE 1, 1979.

PROVINCIAL TAX COMPARISON - SALES TAX

MARCH 20, 1987

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(41) SEEDS AND BULBS -									
(A) GRASS	EXEMPT	EXEMPT	EXEMPT FOR AGRICULTURAL USE	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(B) VEGETABLE OR EDIBLE FRUITS	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(C) GRAIN	EXEMPT	EXEMPT	EXEMPT	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(D) OTHER -									
(1) SEEDS	EXEMPT	EXEMPT	TAXABLE	TAXABLE *	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(2) BULBS	TAXABLE	EXEMPT	TAXABLE	TAXABLE *	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
(42) SETTLERS' EFFECTS-									
(A) ALLOWED TO	"PERSONS"	"PERSONS"	"PERSONS"	1 INDIVIDUALS 2 QUALIFYING BUSINESSES RELOCATING TO ONTARIO	NO PROVISION CONCERNING SETTLERS' EFFECTS AS SUCH. HOWEVER, GOODS BROUGHT INTO QUEBEC BY A PERSON WHO IS NOT A RESIDENT OR IS NOT CARRYING ON BUSINESS IN QUEBEC ARE NOT TAXABLE.	INDIVIDUALS FOR PERSONAL USE	"PERSONS"	"PERSONS"	"PERSONS"
(B) APPLIES TO-									
(1) HOUSEHOLD EFFECTS	YES	YES	YES	YES		YES	YES	YES	YES
(2) AUTOMOBILES	YES	YES	YES	YES		YES	YES	YES	YES
(3) BUSINESS ASSETS	NO	NO	GENERALLY NO	GENERALLY YES		NO	NO	GENERALLY NO (21)	NO
(C) RESIDENCE OUT-SIDE PROVINCE REQUIRED FOR	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		183 DAYS	6 MONTHS	6 MONTHS	6 MONTHS
(D) OWNERSHIP BEFORE COMING TO PROVINCE	30 DAYS	YES, BUT NO TIME LIMIT	30 DAYS	YES, BUT NO TIME LIMIT		31 DAYS	30 DAYS	30 DAYS	30 DAYS
(E) TIME LIMIT FOR BRINGING GOODS INTO PROVINCE	6 MONTHS	6 MONTHS	6 MONTHS	6 MONTHS		NONE	6 MONTHS	6 MONTHS	6 MONTHS
(43) TELECOMMUNICATIONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A & B)	TAXABLE	TAXABLE	TAXABLE (22)	TAXABLE

* EXEMPT TO FARMERS.

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P E.I.	NEW-FOUNDLAND
(44) TELEPHONE (LOCAL)	EXEMPT *	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(45) TELEPHONE (LONG DISTANCE)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (4A)	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(46) T.P.P. BROUGHT INTO PROVINCE FOR TEMPORARY USE -									
(A) RATE	FULL	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH	1/36 PER MONTH
(B) VALUE	GREATER OF 50% OF ORIGINAL COST OR UNDEPREC-IATED AMOUNT	COST TO CURRENT OWNER	FAIR VALUE	COST TO CURRENT OWNER	PURCHASE PRICE TO CURRENT OWNER	COST TO CURRENT OWNER	FAIR MARKET VALUE	COST TO CURRENT OWNER (FAIR VALUE)	COST TO CURRENT OWNER
(47) RAILWAY ROLLING STOCK AND REPAIRS THERETO	TAXABLE ON "CAR" OR "UNIT" MILEAGE RATIO (29)	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON UNIT MILEAGE RATIO	TAXABLE ON UNIT MILEAGE RATIO (33)	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE	TAXABLE	TAXABLE ON GROSS TON MILEAGE RATIO	TAXABLE ON GROSS TONNE MILEAGE RATIO
NOTE - RATIO TERMINOLOGY REFERS TO PROVINCIAL UNITS AS A PERCENTAGE OF TOTAL UNITS									
(48) AIRCRAFT AND REPAIRS THERETO:									
SCHEDULED INTERPROVINCIAL - COMMON CARRIERS	TAXABLE (30)	EXEMPT	EXEMPT (27)	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE	EXEMPT
INTERPROVINCIAL - COMPANY OWNED **	TAXABLE (31)	EXEMPT (32)	TAXABLE	TAXABLE (34)	TAXABLE (28)	EXEMPT	EXEMPT	TAXABLE	TAXABLE
SCHEDULED INTRAPROVINCIAL - COMMON CARRIERS	TAXABLE (31)	TAXABLE	TAXABLE	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE (25)	EXEMPT
INTRAPROVINCIAL COMPANY OWNED **	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE (34)	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE (25)	TAXABLE
INDIVIDUALLY - OWNED ***	TAXABLE (31)	TAXABLE	TAXABLE	TAXABLE	TAXABLE (28)	TAXABLE	TAXABLE	TAXABLE (25)	TAXABLE

* BRITISH COLUMBIA - LOCAL BUSINESS TELEPHONE SERVICE IS TAXABLE.

** COMPANY OWNED REFERS TO AIRCRAFT UTILIZED BY BUSINESSES (INCORPORATED OR NON INCORPORATED) TO TRANSPORT THEIR OWN EMPLOYEES OR GOODS, ETC.

*** INDIVIDUALLY OWNED REFERS TO AIRCRAFT OWNED BY INDIVIDUALS UTILIZED BOTH INTER AND INTRA PROVINCIALLY.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(49) REMOTE SATELLITE TELEVISION RE-CEPTION AND TRANS - MISSION									
(A) OPERATOR'S EQUIPMENT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
(B) SERVICE TO CUSTOMER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	TAXABLE
(50) CABLEVISION	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE*	TAXABLE	TAXABLE

*TAXABLE UNDER THE AMUSEMENT TAX ACT.

FOOTNOTES

(1)
(2) PRINCE EDWARD ISLAND - EXCEPT IN CASE OF FRAUD - THEN NO LIMITATION.
(3) QUEBEC - MEALS AND HOTEL TAX. (COMMISSION 2% MAXIMUM $100 PER ANNUM).
(4) QUEBEC - (A) TELECOMMUNICATIONS TAX AND (B) BROADCAST ADVERTISING TAX.
(5) MANITOBA - THE EXEMPTION DOES NOT EXTEND TO LIQUOR, MOTOR VEHICLES, COMMERCIAL-USE ITEMS AND SERVICES AND APPLIES ONLY TO INDIVIDUALS.
(6) QUEBEC - TAX ON MOTOR VEHICLES REFUNDED ON REQUEST.
(7) NEW BRUNSWICK, NOVA SCOTIA, PRINCE EDWARD ISLAND - EXEMPTION DOES NOT APPLY TO RESTAURANT MEALS, ACCOMMODATION, OR ALCOHOLIC BEVERAGES.
(8) PRINCE EDWARD ISLAND - VENDORS HAVE BEEN ADVISED THAT SALES MADE OFF THE RESERVE ARE TO BE DEEMED FOR CONSUMPTION ON THE RESERVE.
(9) BRITISH COLUMBIA - DRAFT BEER EXEMPT. - HOTEL ROOMS TAXED AT 8%.
(10) ONTARIO - POLLUTION ABATEMENT - SOME POLLUTION CONTROL EQUIPMENT IS EXEMPT UNDER THE EXEMPTION AFFORDED MACHINERY AND EQUIPMENT, IF THE POLLUTION IS ATTRIBUTABLE TO THE MANUFACTURING PROCESS.
(10A) NOVA SCOTIA - EXEMPTION NOT APPLICABLE TO PRODUCTION EQUIPMENT USES IN PRODUCTION OR PROCESSING OF NON-RENEWABLE RESOURCES WHICH IS TAXED AT 4%.
(11) QUEBEC - ANY BEER SOLD IN AN ESTABLISHMENT WITHIN THE MEANING OF MEALS AND HOTEL TAX ACT IS TAXABLE AT 10% EXCEPT IN A TAVERN WHERE IT IS EXEMPT. ELSEWHERE BEER IS TAXABLE AT 9% UNDER THE RETAIL SALES TAX ACT.
(12) ONTARIO - MACHINERY AND EQUIPMENT PURCHASED BY MANUFACTURERS AND PRODUCERS IS EXEMPT AS DEFINED UNDER EXCISE TAX ACT (CANADA).
(13) SASKATCHEWAN - REFUND IS ONLY ALLOWED IF PROOF OF TAX PAID TO ANOTHER PROVINCE OR PROOF OF REGISTRATION IN ANOTHER PROVINCE IS PROVIDED.
(14) QUEBEC - A PERSON WHO IS NEITHER RESIDENT NOR DOING BUSINESS IN QUEBEC MUST PROVE TAX PAYMENT OR REGISTRATION IN HIS PROVINCE AND VEHICLE NOT HAVE BEEN REGISTERED IN HIS NAME IN QUEBEC FOR MORE THAN TEN DAYS BY VIRTUE OF A TEMPORARY REGISTRATION CERTIFICATE
(15) MANITOBA - EXEMPTION IS ALLOWED ON AIRCRAFT; ALSO FOR "OTHER GOODS" PURCHASED BY NON-RESIDENTS OF CANADA UNDER CERTAIN CIRCUMSTANCES (REG. 18).
(16) ALL PROVINCES - REFERS TO TAXABLE OR EXEMPT STATUS OF TOTAL CHARGE FOR SERVICE INCLUDING LABOR. IN THOSE PROVINCES WHICH ARE SHOWN EXEMPTING SERVICES, THE TANGIBLE PERSONAL PROPERTY, OF COURSE, WOULD BE TAXABLE. IN ADDITION, WHERE A SERVICE CREATES WHAT IS DEEMED TO BE NEW TANGIBLE PERSONAL PROPERTY, THE ENTIRE CHARGE IS TAXABLE.
(17) QUEBEC - LABOUR IS EXEMPTED IF SHOWN SEPARATELY.
(18) PRINCE EDWARD ISLAND - "OFF PREMISES" MEALS ARE ALSO TAXABLE IF IN EXCESS OF $2.00.
(19)
(20) QUEBEC - RETAIL SALES TAX.
(21) PRINCE EDWARD ISLAND - EXCEPT WHERE A BUSINESS MOVES COMPLETELY INTO P.E.I. WITH NO ASSETS OR BRANCHES LEFT ELSEWHERE AT TIME OF MOVE.
(22) PRINCE EDWARD ISLAND - INCLUDES CABLE TELEVISION AND TELEPHONE SERVICE ONLY.
(23) QUEBEC - 10% UNDER MEALS AND HOTEL TAX ACT IF SERVED IN AN ESTABLISHMENT WITHIN THE MEANING OF THIS ACT. WEAK CIDER IS EXEMPTED IN A TAVERN BUT TAXABLE IN OTHER ESTABLISHMENTS.
(24) QUEBEC - THE PRICE OF LIQUOR SOLD WITH FOOD, IN A LICENCED ESTABLISHMENT IS PART OF THE PRICE OF THE MEAL.
(25)
(26)
(27) MANITOBA - AIR CANADA SUPREME COURT DECISION EXEMPTS INTERPROVINCIAL CARRIERS LANDING IN MANITOBA WHILE ON A CONTINUOUS FLIGHT.
(28) QUEBEC - IF AIRCRAFT OPERATED UNDER A LICENCE ISSUED UNDER THE AERONAUTIC ACT, TRANSACTION EXEMPT. ALL REPAIRS TO AIRCRAFT EXEMPT SINCE JANUARY 1, 1980.
(29) BRITISH COLUMBIA - RAILWAY OPERATORS BASED ON CANADIAN MILES ONLY - PRIVATELY OWNED OR LEASED BASED ON TOTAL MILES.
(30) BRITISH COLUMBIA - AIRCRAFT UTILIZED INTERPROVINCIALLY BY SCHEDULED AIRLINES ARE TAXED ON COST PER MILE FOR B.C. MILES.
(31) BRITISH COLUMBIA - OTHER THAN (30) ABOVE ARE TAXED (WHERE MORE THAN 20% OF MILES OUTSIDE B.C.) OVER A 5 YEAR PERIOD ON RATIO OF "B.C. TO TOTAL" MILES. AIRCRAFT USED LESS THAN 20% OUTSIDE B.C. ARE TAXABLE IN FULL AT TIME OF PURCHASE.
(32) SASKATCHEWAN - EXEMPT IF BROUGHT INTO PROVINCE ON INTERMITTENT BASIS. IF BROUGHT INTO PROVINCE ON SPECIFIC WORK ASSIGNMENTS, TAX IS APPLIED AT 1/60 OF ORIGINAL COST (OR LEASE CHARGES WHERE APPLICABLE) PER MONTH.
(33) ONTARIO - INTRAPROVINCIAL ROLLING STOCK DOES NOT FORM PART OF POOL AND IS FULLY TAXABLE (I.E. GO TRANSIT, SUBWAY TRANSIT, ETC.).
(34) ONTARIO - SUCH AIRCRAFT WOULD BE EXEMPT IF REGISTERED AS COMMERCIAL AIRCRAFT (AERONAUTICS ACT, CANADA) AND LICENSED TO PROVIDE ANY OF THE COMMERCIAL AIR SERVICES ESTABLISHED UNDER SECTION 3 OF THE AIR CARRIER REGULATION.

FOOTNOTES - continued

(35) ONTARIO - TAXABLE TO INDIANS OFF RESERVES.
- STATUS INDIANS ON RESERVES MAY PURCHASE AND TAKE POSSESSION OF PERSONAL GOODS OFF A RESERVE EXEMPT FROM TAX BY USING THEIR FEDERAL IDENTIFICATION CARDS.

(36) MANITOBA - USED MACHINERY, EQUIPMENT OR APPARATUS PURCHASED AS AN INTEGRAL PART OF A MANUFACTURING PLANT IS EXEMPT. EFFECTIVE MAY 14, 1980.

(37) QUEBEC - THE LESSOR OF TAX PAID IN QUEBEC OR SIMILAR TAX PAID LEVIED BY THE PROVINCE OF RESIDENCE ON THE SAME MOVEABLE PROPERTY. A NON-RESIDENT OF CANADA MAY OBTAIN REIMBURSEMENT OF THE FULL TAX PAID. REQUEST MUST BE MADE WITHIN 60 DAYS OF THE DATE OF PURCHASE.

(38) QUEBEC - PROPERTY SHIPPED OUTSIDE QUEBEC WITHOUT USE IN QUEBEC. A PERSON CARRYING ON AN UNDERTAKING HAS NOT TIME LIMIT FOR REMOVAL.

(39)

(40) ONTARIO - ANY ALCOHOLIC BEVERAGES SOLD IN A LICENSED ESTABLISHMENT ARE TAXABLE AT 10%. SALES BY RETAIL OUTLETS ARE TAXABLE AT 12%.

(41) ONTARIO - THE RATE OF INTEREST PAYABLE PER ANNUM SHALL BE THE AVERAGE PRIME RATE CHARGED BY THE FIVE MAJOR BANKS EFFECTIVE EACH JANUARY 15 AND JULY 15. THE RATE SHALL BE ADJUSTED EACH APRIL 1 AND OCTOBER 1. FOR THE PERIOD APRIL 1, 1987 TO SEPTEMBER 30,1987 THE RATE IS 10%.

(42) QUEBEC - EXEMPT WHEN USED DIRECTLY OR INDIRECTLY DURING THE TWELVE MONTHS AFTER IT IS PUT INTO OPERATION OR AS THE CASE MAYBE, DURING THE ENTIRE PERIOD WHICH IT IS USED IF SUCH PERIOD IS LESS THAN TWELVE MONTHS BY A PERSON OF A CATEGORY OTHER THAN THOSE DETERMINED BY THE MINISTER.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO. ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15	EXEMPT TO THE FOLLOW-ING STATED SIZES	ALL CLOTHING PRICED AT $500.00 OR LESS IS EXEMPT	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $100.00 OR LESS	ALL CLOTHING EXEMPT	EXEMPT TO FOLLOWING SIZES - ALSO ANYONE CERTIFIED TO BE UNDER 15 YEARS
(1) DRESSES, SUITS, COATS, BLOUSES, SWEATERS, UNDER-SHIRTS, PYJAMAS, COMBIN-ATIONS, SNOWSUITS, OVER-ALLS AND ALL OTHER GARMENTS TO FIT THE UPPER HALF OR THE WHOLE BODY. TROUSERS, SLACKS, JEANS, SLIMS, UNDERSHORTS, BRIEFS, OUTER SHORTS AND OTHER GARMENTS THAT FIT AT OR BELOW THE WAIST.	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL SIZE 18 AND STANDARD SIZE 20. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' COMMERCIAL AND STAND-ARD SIZE 14X. BOYS' COMMERCIAL SIZE 18 AND STANDARD SIZE 20. BOYS' AND GIRLS' SWEATERS, SMALL, MED-IUM & LARGE	GIRLS' "CANADA STANDARD SIZE" 16. BOYS' "CANADA STANDARD SIZE" 20. BOYS' AND GIRLS' SWEATERS SMALL, MEDIUM & LARGE					GIRLS' COMMERCIAL SIZE 14X AND STANDARD SIZE 16. BOYS' COMMERCIAL AND STAND-ARD SIZE 18 BOYS' AND GIRLS' CLOTHING SMALL, MED-IUM & LARGE
(2) BOYS' SHIRTS	14 1/2" NECK	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	14 1/2" NECK	SIZE 37 NECK					COMMERCIAL SIZE 14 1/" NECK. STANDARD SIZE 14" NECK
(3) CHILDREN'S HOSE	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2"; ALSO, STRETCHY SOXS DESIGNED FOR CHILDREN	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2", ALSO, STRETCHY SOXS DESIGNED FOR CHILDREN	CHILDREN'S HOSIERY OR STRETCHY SOCKS, HATS AND GLOVES IN STYLES DESIGNATED FOR CHILDREN					GIRLS' SIZE 10 AND BOYS' SIZE 10 1/2" ALSO, STRETCHY, SOXS DESIGNED FOR CHILDREN

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

DETAILS RE CHILDREN'S CLOTHING EXEMPTION

NO.	ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P. E.I.	NEW-FOUNDLAND
	CHILDREN'S CLOTHING GENERAL	EXEMPT TO THE FOLLOW-ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15.	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	EXEMPT TO THE FOLLOW ING STATED SIZES AND IN ADDITION ANY CLOTHING PURCHASED FOR A PERSON UNDER THE AGE OF 15.	EXEMPT TO THE FOLLOWING STATED SIZES	ALL CLOTHING PRICED AT $500.00 OR LESS IS EXEMPT	ALL CLOTHING EXEMPT	ALL CLOTHING EXEMPT $100.00 OR LESS	ALL CLOTHING EXEMPT	EXEMPT TO THE FOLLOWING STATED SIZES. ALSO ANYONE CERTIFIED TO BE UNDER 15 YEARS.
(4)	CHILDREN'S HATS	CHILDREN'S HATS IN SIZES AND STYLES DESIGNED TO BE WORN BY CHILDREN UNDER 12	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8	STYLES DESIGNED FOR CHILDREN					GIRLS' SIZE 22 AND BOYS' SIZE 7-1/8
(5)	CHILDREN'S GLOVES	GIRLS' AND BOYS' SIZE 7	ALL CLOTHING PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' AND BOYS' SIZE 7	STYLES DESIGNED FOR CHILDREN					GIRLS' AND BOYS' SIZE 7

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

DETAILS RE CHILDREN'S FOOTWEAR EXEMPTION

NO.	ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
	CHILDREN'S FOOTWEAR GENERAL	GIRLS' AND BOYS' SIZE 6 AND FOOT-WEAR PUR-CHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS	ALL FOOTWEAR PRICED AT $300.00 OR LESS IS EXEMPT	GIRLS' AND BOYS' SIZE 6; ALSO FEMALE FOOT-WEAR DESIGNATED IN SIZE "SMALL" AND FOOTWEAR PURCHASED FOR ANY PERSON CERTIFIED TO BE UNDER 15 YEARS OF AGE	ALL FOOTWEAR COSTING $30.00 OR LESS PER PAIR IS EXEMPT	ALL FOOTWEAR COSTING LESS THAN $125 IS EXEMPT	ALL FOOTWEAR EXEMPT	ALL FOOTWEAR EXEMPT $50.00 OR LESS	ALL FOOTWEAR EXEMPT	EXEMPT - UP TO COMMERCIAL SIZE 6 AND DESIGNATED SMALL IN FEMALE FOOT-WEAR AND ANY PERSON CERTIFIED TO BE UNDER 15 YEARS
(1)	ICE SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	EXEMPT	EXEMPT	TAXABLE	EXEMPT	EXEMPT
(2)	ROLLER SKATES	TAXABLE	TAXABLE	TAXABLE	EXEMPT IF $30.00 OR LESS PER PAIR	EXEMPT *	EXEMPT *	TAXABLE	EXEMPT *	EXEMPT *

* - TAXABLE IF NOT ATTACHED TO A BOOT.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

DETAILS RE ENERGY CONSERVATION ITEMS

ITEM	BRITISH COLUMBIA	SASK-ATCHEWAN	MAY 4/87 MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
DOOR DOCK SEALS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
DOUBLE GLAZED DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
DOUBLE GLAZED PATIO DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
DOUBLE GLAZED WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
HEAT EXCHANGERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
HEAT PUMPS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
HEAT RECOVERY UNITS OR DEVICES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
SOLAR HEAT SYSTEMS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	REFUNDABLE	TAXABLE
STORM DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
STORM WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
THERMAL INSULATION MATERIALS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT
THERMOCYCLERS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
TIME CONTROLLED THERMOSTATS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
TRIPLE GLAZED DOORS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
TRIPLE GLAZED WINDOWS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WIND DEFLECTORS FOR TRUCKS	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE
WINDMILLS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
WIND TURBINES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
WOOD BURNING STOVES, FURNACES, HEATERS & BURNERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT
COAL BURNING STOVES, FURNACES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE
WOOD SPLITTERS (MECHANICAL)	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE (3)	TAXABLE	EXEMPT (2)	TAXABLE
PROPANE CONV. KITS FOR AUTOS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	TAXABLE

(1)
(2) P.E.I. - EXEMPTION APPLIES TO FARMERS' AND THOSE CONSUMERS INVOLVED IN FORESTRY.
(3) N.B. - EXEMPT IF PURCHASED BY A BONAFIDE WOOD PRODUCER.

PROVINCIAL TAX COMPARISON - SALES TAX

(NO SALES TAX IN ALBERTA BUT 5% TAX IMPOSED ON ACCOMMODATION)

DETAILS RE SCHOOL SUPPLIES EXEMPTION

ITEM	(1) BRITISH COLUMBIA	SASK-ATCHEWAN	(2) MANITOBA	ONTARIO	(1) QUEBEC	(1) NEW BRUNSWICK	(1) NOVA SCOTIA	(1) P.E.I.	NEW-FOUNDLAND
BALL POINTS (NON-REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE	TAXABLE
BALL POINTS (REFILL TYPE)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	TAXABLE	TAXABLE
COLOURING BOOKS	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
CRAYONS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING INSTRUMENTS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
DRAWING PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
ERASERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
FOOLSCAP(PLAIN & LINED) (NOT IN BOOK FORM)	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
GRAPH PAPER (IN BOOK FORM)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
INK	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
LOOSELEAF REFILLS (PLAIN, LINED OR GRAPH)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
MUSIC MANUSCRIPT PAPER	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PAINTS AND BRUSHES	EXEMPT	TAXABLE	TAXABLE	TAXABLE	PAINTS EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
PASTE	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENCILS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
PENS OTHER THAN FOUNTAIN	EXEMPT	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RING BINDERS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
RULERS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCHOOL BAGS	EXEMPT	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCOTCH TAPE	TAXABLE	TAXABLE	TAXABLE	TAXABLE	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE
SCRAPBOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	TAXABLE	EXEMPT	EXEMPT	EXEMPT	TAXABLE
SCRIBBLERS (PLAIN & LINED)	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	TAXABLE
WORK BOOKS	EXEMPT	TAXABLE	EXEMPT	TAXABLE	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT (1)

(1) WHEN PURCHASED BY OR FOR STUDENTS; (2) WHEN PURCHASED BY ANYONE.

TOBACCO

PROVINCIAL TAX COMPARISON - TOBACCO

MAR. 1/87

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
	(8)		(3)			(2)	(9)		(5)			(1) (7)
(1) CIGARETTES -												
PER CIGARETTE	3.5¢	3.2¢	3.88¢	4.0¢	4.68¢	4.6¢	2.83¢	4.52¢	4.12¢	4.5¢	3.5¢	4.78¢
PER PACK OF 20'S	70¢	64¢	77.6¢	80¢	93.6¢	92¢	56.6¢	90.4¢	82.4¢	90¢	70¢	95.6¢
PER PACK OF 25'S	87.5¢	80¢	97¢	$1.00	$1.17	$1.15	70.75¢	$1.13	$1.03	$1.125	87.5¢	$1.195
PER 1000 CIGARETTES	$35.00	$32.00	$38.80	$40.00	$46.80	$46.00	$28.30	$45.20	$41.20	$45.00	$35.00	$47.80
(2) TOBACCO -	EXEMPT	28.5¢ PER 25 GRAMS OR PART	40 1/2¢ PER 25 GRAMS OR PART OR 22 1/2¢ PER 1/2 OZ. OR PART	1.65¢ PER GRAM OR PART	1.9¢ PER GRAM	1.6¢ PER GRAM OR 22¢ PER 1/2 OZ. OR PART	40¢ PER 25 GRAMS OR 1.6¢ PER GRAM OR PART	2¢ PER GRAM OR 60% OF RETAIL PRICE IF LESS THAN 2.92¢ PER GRAM	50% OF RETAIL PRICE	50% OF RETAIL PRICE	13¢ ON EVERY GRAM OR PART THEREOF OR 19¢ PER 1/2 OZ. OR PART	39¢ PER 25 GRAMS
(3) COMMISSION -	3% ON 1ST $10,000 - 1% ON BALANCE OF TAX COLLECTED	NIL	3% ON 1ST $10,000 - 3/8 OF 1% ON BAL-ANCE OF COLLECTED MAXIMUM $5,000 PER ANNUM	3% ON 1ST $10,000 - 1/4 OF 1% ON BAL-ANCE OF TAX COLLECTED	3% OF THE 1ST $1,000 PER MONTH + 1/4% ON BALANCE	3% ON 1ST $5,000 - 1% ON BALANCE OF TAX REMITTED MAXIMUM $200 PER MONTH	4% MAXIMUM $2,000 PER YEAR	2% ON 1ST $1,200,000-0.1% ON BALANCE OF TAX COL-LECTED.MAX. $100,000/ ANNUM. FOR WHLSRS. WITH AGREE-MENTS ONLY NIL FOR RETAILERS	1.5%	4% TO WHOLE-SALERS 1-1/2% TO RETAILERS ON DIRECT LIST	3% OF TAX COLLECTED 2% TO RETAILERS ON DIRECT LIST	NIL
(4) FILING DATE (OF MONTH FOLLOWING COLLECTION MONTH)	20TH	28TH	20TH	28TH	20TH	20TH	28TH	15TH	25TH	20TH	25TH	20TH

CIGAR STATISTICS ON NEXT PAGE.

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE INCLUDING TOBACCO.
(2) MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARETTES AND TOBACCO.
(3) B.C. : AD VALOREM BASIS - B.C. PRICE WILL BE REVIEWED SEMI-ANNUALLY COMMENCING SEPTEMBER 1, 1981. ABOVE MARCH 1, 1987.
(4)
(5) NEW BRUNSWICK: AD VALOREM BASIS. ABOVE RATES AS AT JANUARY 1, 1987.
(6)
(7) NEWFOUNDLAND: AD VALOREM BASIS. CIGARETTES AT 62.8% OF AVERAGE RETAIL PRICE; TOBACCO AT 39.1% OF AVERAGE RETAIL PRICE.
(8) N.W.T. : AD VALOREM BASIS. 45% OF MEDIAN RETAIL SALE PRICE FIXED BY COMMISSIONER FOR 200 CIGARETTES. CURRENT PRICE $9.20 PER CARTON APRIL 30, 1986.
(9) ONTARIO : IN ADDITION TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(5) CIGARS COSTING				(5)		(2)	(4)	(4)				(1)
6¢	4¢	4¢	4¢	4¢	15¢	2 1/2¢	3¢	4¢	2¢	3¢		13¢
7¢	4¢	4¢	4¢	4¢	15¢	4¢	4¢	5¢	2¢	4¢		13¢
8¢ & 9¢	4¢	4¢	4¢	7¢	15¢	4¢	4¢ & 5¢	5¢ & 6¢	3¢	4¢ & 5¢		16¢
10¢	4¢	4¢	7¢	7¢	15¢	5¢	5¢	6¢	3¢	5¢		16¢
11¢ & 12¢	6¢	6¢	7¢	7¢	15¢	5¢	5¢ & 6¢	7¢ & 8¢	4¢	6¢	ALL CIGARS	16¢
13¢	6¢	6¢	7¢	7¢	15¢	6¢	6¢	8¢	4¢	7¢	93% OF	16¢
14¢	6¢	6¢	10¢	7¢	15¢	6¢	7¢	9¢	5¢	7¢	RETAIL	16¢
15¢	6¢	6¢	10¢	7¢	15¢	6¢	7¢	9¢	5¢	8¢	SELLING	16¢
16¢	8¢	8¢	10¢	10¢	15¢	8¢	8¢	10¢	5¢	8¢	PRICE	29¢
17¢	8¢	8¢	10¢	10¢	15¢	8¢	8¢	11¢	6¢	9¢	OF EACH	29¢
18¢	8¢	8¢	14¢	10¢	15¢	8¢	9¢	11¢	6¢	9¢	CIGAR	29¢
19¢ & 20¢	8¢	8¢	14¢	10¢	15¢	9¢	9¢	12¢	6¢	10¢	PURCHASED	29¢
21¢	10¢	12¢	14¢	10¢	30¢	9¢	10¢	13¢	7¢	11¢		29¢
22¢	10¢	12¢	14¢	10¢	30¢	10¢	10¢	13¢	7¢	11¢		29¢
23¢ & 24¢	10¢	12¢	14¢	14¢	30¢	10¢	11¢	14¢ & 15¢	8¢	12¢		29¢
25¢	10¢	12¢	14¢	14¢	30¢	13¢	12¢	15¢	8¢	13¢		29¢
26¢ & 27¢	12¢	12¢	22¢	14¢	30¢	13¢	13¢	16¢ & 17¢	9¢	13¢ & 14¢		41¢
28¢	12¢	12¢	22¢	14¢	30¢	13¢	13¢	17¢	10¢	14¢		41¢
29¢ & 30¢	12¢	12¢	22¢	14¢	30¢	13¢	14¢	18¢	10¢	15¢		41¢
31¢ & 32¢	13¢	16¢	22¢	14¢	30¢	16¢	15¢	19¢ & 20¢	11¢	16¢		41¢
33¢	14¢	16¢	22¢	20¢	30¢	16¢	15¢	20¢	11¢	17¢		41¢

(1) NEW FOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2) MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARS.
(3) ONTARIO: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(4) QUE., ONT. QUE. - 60% - ONT. 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.
(5) ALBERTA BUDGET OF MARCH 20, 1987 INCREASED THE SHOWN RATES BUT FULL DETAILS ARE NOT AVAILABLE AT THIS TIME.

PROVINCIAL TAX COMPARISON - CIGARS

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
CONTINUED.....				(9)		(2)	(4) (8)	(4)				(1)
(5) CIGARS COSTING												
34¢	14¢	16¢	28¢	20¢	30¢	16¢	16¢	21¢	12¢	17¢		41¢
35¢	14¢	16¢	28¢	20¢	30¢	16¢	16¢	21¢	12¢	18¢		41¢
36¢	15¢	16¢	28¢	20¢	30¢	16¢	17¢	22¢	12¢	18¢		52¢
37¢, 38¢ & 39¢	15¢ & 16¢	16¢	28¢	20¢	30¢	16¢	17¢ & 18¢	23¢ & 24¢	13¢	19¢, 19¢ & 20¢		52¢
40¢	16¢	16¢	28¢	20¢	30¢	20¢	18¢	24¢	14¢	20¢	ALL CIGARS	52¢
41¢	17¢	20¢	28¢	20¢	45¢	20¢	19¢	25¢	14¢	21¢	93% OF	52¢
42¢	17¢	20¢	33¢	20¢	45¢	20¢	19¢	26¢	14¢	21¢	THE RETAIL	52¢
43¢ & 44¢	18¢	20¢	33¢	25¢	45¢	20¢	20¢	26¢ & 27¢	15¢	22¢	SELLING	52¢
45¢	18¢	20¢	33¢	25¢	45¢	20¢	21¢	27¢	15¢	23¢	PRICE	52¢
46¢, 47¢ & 48¢	19¢	20¢	33¢	25¢	45¢	20¢	21¢ & 22¢	28¢, 29¢ & 30¢	16¢	23¢, 24¢ & 24¢	OF EACH	69¢
49¢	20¢	20¢	33¢	25¢	45¢	28¢	23¢	30¢	17¢	25¢	CIGAR	69¢
50¢	20¢	20¢	38¢ (3)	25¢	45¢	28¢	23¢	30¢	17¢	25¢	PURCHASED	69¢
51¢	21¢	25¢	39¢	25¢	45¢	28¢	23¢	31¢	17¢	26¢		69¢
52¢	21¢	25¢	40¢	25¢	45¢	28¢	24¢	32¢	18¢	26¢		69¢
53¢	22¢	25¢	41¢	25¢	45¢	28¢	24¢	32¢	18¢	27¢		69¢
54¢	22¢	25¢	42¢	25¢	45¢	28¢	25¢	33¢	18¢	27¢		69¢
55¢	23¢ (5)	25¢ (7)	42¢	25¢	45¢(10)	28¢ (6)	25¢	33¢	19¢	28¢		69¢

(1) NEWFOUNDLAND: IN ADDITION, TAX OF 12% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE FAIR VALUE, INCLUDING TOBACCO TAX.
(2) MANITOBA: IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT ON THE RETAIL VALUE OF CIGARS.
(3) B.C. : CIGARS COSTING 50¢ OR MORE ARE TAXED AT 77% OF THE RETAIL PRICE.
(4) QUE. & ONT. : QUE. - 60% - ONT. 45% OF RETAIL ROUNDED TO THE NEAREST WHOLE CENT.
(5) N.W.T : 30¢ OR MORE TAXES AT 40% OF THE RETAIL PRICE.
(6) MANITOBA : 70¢ TO $1.00 - 37¢ TAX, $1.01 TO $1.50 - 55¢ TAX, $1.51 TO $2.25 - 80¢ TAX, OVER $2.25 - $1.15 TAX.
(7) YUKON : 55¢ TO 60¢ = 25¢ TAX, OVER 60¢ = 30¢ TAX.
(8) ONTARIO : IN ADDITION, TAX OF 7% IS IMPOSED UNDER THE RETAIL SALES TAX ACT.
(9) ALBERTA : BUDGET OF MARCH 20, 1987 INCREASED THE SHOWN RATES BUT FULL DETAILS ARE NOT AVAILABLE AT THIS TIME.
(10) SASKATCHEWAN: MORE THAN 60¢ 75% OF RETAIL VALUE

(6) FEDERAL TAX LEVIES

CIGARETTES (DOMESTIC)

	REGULAR	KING
PER 1,000 CIGARETTES	$35.8257	$37.7103
PER CARTON (200)	$7.1651	$7.5421
PER PACK OF 25'S	$0.8956	$0.9428
PER PACK OF 20'S	$0.7165	$0.7542
PER CIGARETTE	$0.0358	$0.0377

TOBACCO (DOMESTIC)

	CIGARETTE				PIPE			
	LOW PRICE		HIGH PRICE		LOW PRICE		HIGH PRICE	
	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.	50 g.	200 g.
PER KILOGRAM	$11.3342	$11.2990	$11.4594	$11.3773	$12.0255	$11.9447	$12.4168	$12.3751
PER PACKAGE	$0.5667	$2.2598	$0.5650	$2.2755	$0.6013	$2.3889	$0.6208	$2.4750

CIGARS (DOMESTIC)

	SUGGESTED RETAIL PRICE	
	$0.45	$0.83
PER 1,000 CIGARS	$129.5412	$226.0910
PER CIGAR	$0.1295	$0.2261

BASED ON CURRENT PRICES EFFECTIVE:

CIGARETTES	SEPT. 29, 1986
TOBACCO-CIGARETTE	SEPT. 29, 1986
-PIPE	JAN. 19, 1987
CIGARS	SEPT. 29, 1986

GASOLINE

PROVINCIAL TAX COMPARISON - GASOLINE

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	JULY 1/87 "A" BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	"B" MANITOBA	ONTARIO	"A" QUEBEC	JULY 1/87 "A" NEW BRUNSWICK	JUNE 1/87 "A" NOVA SCOTIA	JUNE 1/87 "A" P.E.I.	MAR 1/87 "A" NEW-FOUNDLAND
(1) MOTOR VEHICLES L.	*8.7¢	4.2¢	9.49¢(8)	5¢	7¢ (5)	8.9¢	8.3¢	14.40¢	7.8¢	8.3¢	8.9¢	9.8¢
U.			7.49¢(8)			8.0¢			8.3¢			
U.P.			7.49¢(8)			8.0¢			8.6¢			
(2) AIRCRAFT	1.0¢	.7¢	2.62¢	5¢	7¢	4.8¢	1.88¢	(4) 9% RETAIL	2.0¢	.8¢	.7¢	.7¢
(3) FARM TRUCKS	* 5.2¢/8.7¢	4.2¢	2.62¢	NIL (21)	NIL	EXEMPT	8.3¢	14.40¢(17)	7.8¢ (13)	8.3¢	8.9¢	9.8¢
(4) FARM MACHINERY	* 5.2¢/8.7¢	EXEMPT	2.62¢	NIL (21)	NIL	EXEMPT	FULL REFUND AVAIL-ABLE	EXEMPT BY REFUND	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(5) FOR USE OFF-HIGH-WAY IN INTERNAL COMBUSTION ENG-INES OTHER THAN #7 and #8	* 5.2¢/8.7¢	4.2¢	2.62¢ (11)	NIL	NIL	8.0¢/8.9¢ (24)	FULL REFUND AVAIL-ABLE	14.40¢ (7)	7.8¢ (14(i) (14(ii)	EXEMPT FOR PRO-DUCTION EQUIP-MENT ONLY	8.9¢ (1)	EXEMPT OR TAXABLE DEPENDING ON USE (15)
(6) FOR USE OFF-HIGH WAY OTHER THAN #5, #7 AND #8	* 5.2¢/8.7¢	4.2¢	2.62¢	NIL	NIL	EXEMPT	FULL REFUND AVAIL-ABLE	EXEMPT BY REFUND (6)	EXEMPT	EXEMPT FOR PRO-DUCTION EQUIP-MENT ONLY	EXEMPT	EXEMPT (16)
(7) MOTOR BOATS AND VESSELS	*5.2¢/8.7¢	4.2¢ (18)	2.62¢	NIL	NIL	8.0¢/8.9¢ (2)	8.3¢(3)	14.40¢(2)	TAXABLE (14)(iii)	8.3¢ (26) 1.0¢ (26)	8.9¢ (2)	9.8¢ (2)
(8) SNOWMOBILES	*5.2¢/8.7¢	4.2¢	7.49¢ L.9.49¢	NIL	NIL	8.0¢/8.9¢ (10)	8.3¢(19)	14.40¢	7.8¢	8.3¢	8.9¢	9.8¢
(9) COMMISSIONS: (A) GASOLINE - (COLOURED)	N/A	N/A	.022¢ PER LITRE	.01¢ PER LITRE(27)	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	NIL
(B) GASOLINE - (NON-COLOURED)	N/A	N/A	" MAX. PER ANNUM $10,000(C)	1% OF TAX COLLECTED	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000 LITRES (28)	1.1¢ PER 100L TAXED	.022¢ PER LITRE TAXED (9)	1/10¢ PER 4.55L TAXED (22)	NIL
(10) FILING (OF MONTH FOLLOWING)	28TH	28TH	15TH	20TH	15TH	20TH	21ST	15TH	25TH	25TH	25TH	25TH

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 26 - 30.
"B" - SEE PAGE 26 FOR ADDITIONAL INFORMATION.
* - N.W.T. - 5.2¢ - COMMUNITIES NOT SERVED BY HIGHWAY SYSTEM.
"C" - MAX. OF $10,000 APPLIES TO ALL REMITTANCES RE MOTOR FUELS.
U. - UNLEADED
L. - LEADED
U.P. - UNLEADED PREMIUM

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN AND LOGGERS ARE FULLY EXEMPT.
(2) MANITOBA, QUEBEC, PRINCE EDWARD ISLAND, NEWFOUNDLAND - COMMERCIAL FISHING OPERATIONS EXEMPT OR REFUNDABLE IN FULL.
(3) ONTARIO - COMMERCIAL FISHING OPERATIONS AND COMMERCIAL USE REFUNDABLE IN FULL.
(4) QUEBEC - AVIATION FUEL USED FOR INTERNATIONAL FLIGHTS IS EXEMPT (83-06-21).
(5) SASKATCHEWAN - FULL TAX IS REFUNDED TO INDIVIDUAL RESIDENTS OF SASKATCHEWAN.
(6) QUEBEC - EXEMPT WHEN INTENDED FOR CHEMICAL USE.
(7) QUEBEC - FULL TAX APPLIES ON NON-STATIONARY ENGINES EXCEPT WHEN USED IN PUMP TRUCKS FOR FIGHTING FOREST FIRES OR IN VEHICLES REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY IN FARMING, FORESTRY OR MINING OPERATIONS. EXEMPTED BY REFUND.
(8) BRITISH COLUMBIA - AN ADDITIONAL 2.5¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA.
(9) NOVA SCOTIA - IN ADDITION, A COMMISSION OF ".011" CENTS PER LITRE IS PAID TO THE RETAIL DEALERS' ASSOCIATION FOR DISTRIBUTION TO PERSONS WHO HAVE SOLD CLEAR TAXABLE GASOLINE AT THE RETAIL LEVEL FOR THEIR SERVICES IN CONNECTION WITH THE TAX.
(10) MANITOBA - REFUND OF TAX ALLOWED TO WINTER COMMERCIAL FISHERMEN AND TRAPPERS OR THEY MAY USE COLOURED TAX-EXEMPT GASOLINE.
(11) BRITISH COLUMBIA - COLOURED GAS USED IN OPERATING PIPELINES 1.1¢ PER LITRE.
(12)
(13) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED MOTOR VEHICLE.
(14) NEW BRUNSWICK - (i) USED IN ANY EQUIPMENT EXCEPT LOCOMOTIVES.
(ii) EXEMPT FOR FARMING, FORESTRY, COMMERCIAL FISHING AND MANUFACTURING: ALSO IN MINES AND QUARRIES NOT BEING OPERATED IN CONNECTION WITH THE REPAIR OR CONSTRUCTION OF A PUBLIC HIGHWAY OR PUBLIC BRIDGE.
(iii) EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.
(15) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS INCLUDING SUMMER CABINS AND TRAVEL TRAILERS AND LOGGING TRACTORS.
- TAXABLE - TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE, FUEL SOLD FOR CERTAIN MARINE PURPOSES TAXED AT 1¢ PER LITRE.
(16) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.
(17) QUEBEC - WHEN REGISTERED FOR USE EXCLUSIVELY OFF-HIGHWAY EXEMPTED BY REFUND.
(18) YUKON - NO SPECIAL RATES FOR SNOWMOBILES OR MOTOR BOATS AND VESSELS BUT IS EXEMPT WHEN USED FOR FISHING, FARMING, HUNTING, TRAPPING AND LOGGING.
(19) ONTARIO - FULL REFUND FOR BUSINESS OR INDUSTRIAL USE.
(20)
(21) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS OF 14.0¢ A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).
(22) PRINCE EDWARD ISLAND - IN ADDITION, A COMMISSION OF 11¢ PER 1000 LITRES IS PAID TO THE RETAIL DEALERS' ASSOCIATION.
(23)
(24) MANITOBA - FORESTRY OPERATIONS EXEMPT.
(25)
(26) NOVA SCOTIA - PLEASURE CRAFT - 8.3¢ PER LITRE
- COMMERCIAL SHIPS, BOATS OR VESSELS - 1.0¢ PER LITRE
- COMMERCIAL FERRIES ON REGULAR ROUTES - EXEMPT
- COMMERCIAL FISHING VESSELS - EXEMPT
(27) ALBERTA - .035¢ PER LITRE RE UNLEADED COLOURED GASOLINE.
(28) QUEBEC - PAYABLE TO WHOLESALERS WITH AGREEMENTS ONLY. NIL FOR RETAILERS.

MOTIVE FUEL

PROVINCIAL TAX COMPARISON - MOTIVE FUEL - DIESEL

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	"A" N.W.T.	YUKON	JULY 1/87 "A" BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	"B" MANITOBA	"A" ONTARIO	"A" QUEBEC	APR 1/87 "A" NEW BRUNSWICK	JUNE 1/87 "A" NOVA SCOTIA	JUNE 1/87 "A" P.E.I.	MAR 1/87 "A" NEW-FOUNDLAND
(1) MOTOR VEHICLES	7.4¢	5.2¢	7.93¢(18)	5¢	7¢ (33)	9.9¢ (23)	9.9¢	12.45¢	8.3¢	8.7¢	10.6¢	12.1¢
(2) FARM TRUCKS	7.4¢	5.2¢	2.62¢	NIL (19)	NIL	EXEMPT	9.9¢	12.45¢ (29)	8.3¢(21)	8.7¢	10.6¢	12.1¢
(3) RAILWAY LOCOMOTIVES	9.3¢	5.2¢	2.62¢	5¢	15.0¢ (10)	13.6¢	3.1¢	(4) 9% OF RETAIL	3.6¢ (2A) 8.3¢ (2B)	EXEMPT	10.6¢	EXEMPT
(4) FARM MACHINERY	7.4¢	EXEMPT	2.62¢	NIL (19)	EXEMPT	EXEMPT	*	EXEMPT (14)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(5) ROADBUILDING	7.4¢	5.2¢ (22)	2.62¢	NIL	NIL	7.5¢	*	12.45¢	8.3¢	8.7¢	10.6¢	12.1¢
(6)FOR USE OFF-HIGH WAY IN INTERNAL COMBUSTION ENGINES OTHER THAN (3)AND(5)	(28) 2.5¢ (13)	5.2¢	2.62¢ (8)	NIL	NIL	7.5¢ (24)(26) (27)	*	12.45¢ (3), (4) & (29)	TAXABLE (2C)	(5)(30)	10.6¢ (1)(7)	EXEMPT OR TAXABLE DEPENDING ON USE (11)
(7) FOR USE OFF-HIGH WAY OTHER THAN IN INTERNAL COMBUSTION ENGINES OR HEATING	(28) 2.5¢ (13)	EXEMPT	2.62¢	NIL	EXEMPT	EXEMPT	*	EXEMPT (15)	EXEMPT	EXEMPT	EXEMPT	EXEMPT (12)
(8) HEATING - DOMESTIC	EXEMPT	EXEMPT	EXEMPT	NIL (19)	EXEMPT	EXEMPT	EXEMPT COLOURED FUEL ONLY	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(9) HEATING - COMMERCIAL	EXEMPT	EXEMPT	TAXABLE 6%	NIL	EXEMPT	1.9¢ (25)(31)	EXEMPT COLOURED FUEL ONLY	EXEMPT (16)	EXEMPT	EXEMPT	EXEMPT	TAXABLE **

"A" - SEE METHOD OF CALCULATION OF PER UNIT TAX ON PAGES 26 - 30. * EXEMPT ON COLOURED FUEL USE OR FULL REFUND ON CLEAR FUEL USED.
"B" - SEE PAGE 26 FOR ADDITIONAL INFORMATION.

PROVINCIAL TAX COMPARISON - MOTIVE FUEL - DIESEL

(REFERENCES ARE PER LITRE UNLESS OTHER WISE INDICATED)

NO. ITEM	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
(10) COMMISSIONS: MOTIVE FUEL - COLOURED	N/A	NIL	.022¢ PER LITRE	.01¢ PER LITRE	N/A	EXEMPT - 8.8¢ PER 1000L TAXABLE- 11¢ PER 1000L	20¢ PER KILOLITRE	N/A	N/A	N/A	N/A	N/A
MOTIVE FUEL - NOT COLOURED	N/A	N/A	.022¢ PER LITRE	N/A	NIL	11¢ PER 1000L	NIL	.22¢ PER 1000	1.1¢ PER 100L	.022¢ PER LITRE (6)	1/10¢ PER 4.55L	NIL
BUNKER FUEL	N/A	N/A	NIL	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - NOT USED FOR CARBURETION	N/A	N/A	UNDER SALES TAX	N/A	N/A	8.8¢ PER 1000L	N/A	N/A	N/A	N/A	N/A	N/A
PROPANE - USED FOR CARBURETION	N/A	N/A	.022¢ PER LITRE MAX. PER ANNUM $10,000(A)	N/A	N/A	11¢ PER 1000L	N/A	.22¢ PER 1000 LITRES(32)	1.1¢ PER 100L	.022¢ PER LITRE	1/10¢ PER 4.55L TAXED	NIL
(11) FILING	28TH OF MONTH FOLLOWING	25TH OF MONTH FOLLOW-ING	COLLECTORS 15TH OF MONTH FOLLOWING PERMIT USERS: 20TH OF MONTH FOLLOWING	20TH OF MONTH FOLLOW-ING	15TH OF MONTH FOLLOW-ING	20TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	15TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOW-ING	25TH OF MONTH FOLLOWING

(A) MAX. OF $10,000 APPLIES TO ALL REMITTANCES RE MOTOR FUELS.

FOOTNOTES:

(1) PRINCE EDWARD ISLAND - PRIMARY PRODUCERS SUCH AS FARMERS, FISHERMEN, AND LOGGERS, ARE FULLY EXEMPT.

(2) NEW BRUNSWICK - (2A) - IN LOCOMOTIVES, EXCEPT WHILE BEING USED IN A MINE OR QUARRY FOR THE SOLE PURPOSE OF PROVIDING TRANSPORTATION NECESSARY TO A MINING OPERATION.
(2B) - FULL RATE IN AUXILIARY EQUIPMENT.
(2C) - EXEMPT WHEN USED IN ANY REGISTERED VESSEL OVER 300 TONNES GROSS MASS AND FOR COMMERCIAL FISHERMEN FOR USE SOLELY IN THE OPERATION OF ANY VESSEL WHILE CARRYING ON FISHING OPERATIONS, OR STATIONARY OR PORTABLE ENGINES USED TO LOAD OR UNLOAD FISH ON THE BOAT OR THE WHARF. CHARTER BOATS USED FOR SPORT FISHING MUST USE TAXABLE FUEL.

(3) QUEBEC - COMMERCIAL MOTOR BOATS EXEMPT IF USING BUNKER FUEL, CRUDE OIL OR COLOURED FUEL OIL. FULL TAX APPLIES TO FUEL OIL USED FOR PRIVATE OR PLEASURE BOATS; USE OF COLOURED FUEL PROHIBITED.

(4) QUEBEC - BY REFUND - COLOURED FUEL OIL MAY BE USED TAX EXEMPT FOR PUMP TRUCKS USED FOR FIGHTING FOREST FIRES, IN STATIONARY ENGINES, IN COMMERCIAL OR FISHING BOATS, IN FARM MACHINERY; WHEN USED IN LOCOMOTIVES, IT IS TAXABLE AT 9% OF ITS RETAIL SALE PRICE. OTHERWISE FUEL OIL MUST BE USED.

(5) NOVA SCOTIA - EXEMPT FOR THE PURPOSE OF OPERATING MACHINERY; APPARATUS, PARTS THEREOF WHICH ARE USED DIRECTLY OR EXCLUSIVELY IN THE PROCESS OF MANUFACTURE OR PRODUCTION OF GOODS FOR SALE.

(6) NOVA SCOTIA - IN ADDITION, A COMMISSION OF .11¢ PER LITRE IS PAID TO RETAILERS FOR THEIR SERVICES IN COLLECTING THE TAX.

(7) PRINCE EDWARD ISLAND - PROPANE IS TAXABLE IF USED INSTEAD OF OTHER PROPELLANT FUEL TO GENERATE POWER IN A TAXABLE SITUATION AT THE GASOLINE TAX RATE.

(8) BRITISH COLUMBIA - COLOURED DIESEL FUEL CANNOT BE USED IN HIGHWAY-TYPE EQUIPMENT OTHER THAN LOGGING TRUCKS, ORE TRUCKS OR OIL FIELD HAULING TRUCKS.

(9)

(10) SASKATCHEWAN - TAX ON LOCMOTIVE FUEL APPLIES TO FUEL USED BY RAILWAY COMPANIES TO OPERATE THEIR LOCOMOTIVES.

(11) NEWFOUNDLAND - EXEMPT - MANUFACTURING PLANT, LIGHTING PLANT, EXCEPT PLANTS WHICH GENERATE ELECTRICITY IN SECONDARY OR TEMPORARY DWELLINGS, INCLUDING SUMMER CABINS AND TRAVEL TRAILERS, AND LOGGING TRACTORS. TAXABLE-TRACTORS USED IN CONSTRUCTION, AIR COMPRESSORS, ELECTRIC WELDING MACHINES AND MOTOR VEHICLES NOT LICENSED FOR HIGHWAY USE. FUEL USED FOR CERTAIN MARINE PURPOSES TAXED AT 1¢ PER LITRE.

(12) NEWFOUNDLAND - TAXABLE WHEN USED FOR CLEANING PURPOSES.

(13) NORTHWEST TERRITORIES - PROPANE EXEMPT.

(14) QUEBEC - EXEMPT WHEN COLOURED FUEL OIL IS USED. SAME EXEMPTION FOR FISHING BOATS AND MACHINERY.

(15) QUEBEC - CRUDE OIL, BUNKER FUEL AND COLOURED FUEL OIL ARE EXEMPT FOR USE OTHER THAN IN AN INTERNAL COMBUSTION ENGINE. FUEL OIL INTENDED FOR CHEMICAL USE IS EXEMPT.

(16) QUEBEC - COLOURED FUEL OIL MUST BE USED, EXCEPT WHEN HEATING FUEL IS BUNKER FUEL OR CRUDE OIL.

(17) QUEBEC - A COMMISSION OF 2.2¢ PER 1000 LITRES IS PAID FOR THE COLOURATION OF THE FUEL.

(18) BRITISH COLUMBIA - AN ADDITIONAL .95¢ PER LITRE TAX (URBAN TRANSIT TAX) IS IMPOSED IN THE GREATER VANCOUVER AREA.

(19) ALBERTA - FARM FUEL DISTRIBUTION ALLOWANCE PROVIDES FOR A REDUCTION TO FARMERS AND DOMESTIC CONSUMERS OF HEATING OIL OF 14.0¢ A LITRE FROM THE BASIC PRICE AT TIME OF PURCHASE (MARKED PRODUCT).

(20)

(21) NEW BRUNSWICK - EXEMPT WHEN USED OFF-HIGHWAY IN ANY UNREGISTERED VEHICLE BY A FARMER OR A FOREST WORKER, ALSO IN SELF-PROPELLED TRUCKS WITH AN UNLADEN GROSS MASS OF 4500 KILOGRAMS OR MORE WHILE BEING USED SOLELY IN MINES OR QUARRIES NOT OPERATED IN CONNECTION OR REPAIR OF PUBLIC HIGHWAYS OR PUBLIC BRIDGES.

(22) YUKON - PROPANE FOR CARBURETION TAXED AT 4.2¢ PER LITRE.

(23) MANITOBA - 5.7¢ PER LITRE TAX ON PROPANE.

(24) MANITOBA - PORTABLE CYLINDER REFILLS 4.3¢ PER KG.

(25) MANITOBA - 1.7¢ PER LITRE TAX ON BUNKER FUEL.

(26) MANITOBA - MUNICIPALITIES - EXEMPT.

(27) MANITOBA - FORESTRY OPERATIONS - EXEMPT.

(28) NORTHWEST TERRITORIES - ONLY IF FOR NON-MOTIVE PURPOSES.

(29) QUEBEC - REFUNDED WHEN USED IN MOTOR VEHICLES REGISTERED EXCLUSIVELY OFF-HIGHWAY AND USED IN AGRICULTURAL, FOREST OR MINING OPERATIONS.

(30) NOVA SCOTIA - 1.0¢ PER LITRE TO OPERATE COMMERCIAL VESSELS BUT COMMERCIAL FISHING VESSELS AND FERRIES ON REGULAR SCHEDULE ROUTES ARE EXEMPTED.

(31) MANITOBA - 1.6¢ PER LITRE TAX ON PROPANE AND BUTANE.

(32) QUEBEC - PAYABLE TO WHOLESALERS WITH AGREEMENTS ONLY. NIL FOR RETAILERS.

(33) SASKATCHEWAN - FUEL TAX IS REFUNDED TO INDIVIDUAL RESIDENTS.

MANITOBA
RATES AS AT APRIL 1, 1987

	PER LITRE RATE OF TAX	PER KILOGRAM RATE OF TAX
MOTOR GASOLINE - UNLEADED	8.0¢	
- LEADED	8.9¢	
AVIATION (JET)	4.8¢	
GASOHOL - UNLEADED	5.5¢	
- LEADED	6.4¢	
DIESEL FUEL - ON HIGHWAY	9.9¢	
- OFF HIGHWAY	7.5¢	
COMPRESSED NATURAL GAS - INTERNAL COMBUSTION ENGINE		7¢
LOCOMOTIVE FUEL	13.6¢	
PROPANE - VEHICLE FILLS	5.7¢	
- PORTABLE CYCLINDER REFILLS		4.3¢
HEATING FUELS (INDUSTRIAL)		
- BUNKER	1.7¢	
- HEATING OIL	1.9¢	
- PROPANE OR BUTANE	1.6¢	

QUEBEC
RATES AS AT MAY 1ST, 1987

PRODUCT		TAX RATE
GASOLINE:	REGULAR WITH LEAD	14.40¢
	UNLEADED, REGULAR	14.40¢
	UNLEADED, SUPER	14.40¢
	SUPER, WITH LEAD	14.40¢
	DIESEL	12.45¢
	PROPANE	8.25¢

N.B. - THE RATES ARE LOWER IN CERTAIN REGIONS.

CALCULATION OF AD VALOREM TAXES

PRINCE EDWARD ISLAND

(1) TAX RATE PER LITRE OF GASOLINE IS CALCULATED AT 20% OF THE NORMAL RETAIL PRICE WHILE DIESEL FUEL TAX IS CALCULATED AT 23% OF THE NORMAL RETAIL PRICE (BOTH EX PROVINCIAL TAX).

(2) THE NORMAL RETAIL PRICE WILL BE DETERMINED BY THE MINISTER BASED ON INFORMATION OBTAINED EACH MONTH FROM THE WHOLESALE DEALERS AND THE TAX RATE IS ROUNDED DOWN TO THE NEXT LOWEST ONE TENTH OF A CENT PER LITRE. A NEW RATE CANNOT BE SET MORE THAN ONCE MONTHLY EXCEPT IF ANNOUNCED BY THE MINISTER IN THE LEGISLATIVE ASSEMBLY.

(3) THE TAX PER LITRE OF GASOLINE AND DIESEL FUEL AS DETERMINED BY THE MINISTER IN EFFECT ON JUNE 1, 1987 FOLLOWS:

GASOLINE	8.9¢
DIESEL	10.6¢

P R O V I N C I A L T A X C O M P A R I S O N

CALCULATION OF AD VALOREM TAXES

BRITISH COLUMBIA

(1) EFFECTIVE OCTOBER 1, 1981, THE TAX RATE PER LITRE OF GASOLINE IS TO BE CALCULATED AT 20% OF THE RETAIL PRICE OF GASOLINE BEFORE PROVINCIAL TAX. RATES AS AT JULY 1, 1987 (SURTAX ADJUSTMENT APRIL 1, 1987) AS NOTED.

CLEAR GASOLINE	7.49¢ PER LITRE	9.49¢ FOR LEADED
CLEAR DIESEL	7.93¢ " "	
PROPANE (MOTOR VEHICLE USE)	NIL " "	
AVIATION	2.62¢ " "	
COLOURED GASOLINE	2.62¢ " "	
COLOURED GASOLINE (FAMILY FARMS AND FAMILY FISHING BOATS)	2.62¢ " "	4.23¢ FOR LEADED
NATURAL GAS USED IN PIPELINE PUMPING STATIONS	1.10¢ ON EVERY 810.32 LITRES USED	
OTHER NATURAL GAS	7% OF PURCHASE PRICE	
URBAN TRANSIT TAX (GREATER VANCOUVER)	2.5¢ PER LITRE	
MARINE BUNKER	7% OF PURCHASE PRICE	

(2) THE RETAIL PRICE OF GASOLINE WILL BE DETERMINED BASED ON AN INDEXING FORMULA USING THE MOST RECENT INFORMATION AVAILABLE AT THAT TIME ON GASOLINE PRICES AT VANCOUVER AS PUBLISHED BY STATISTICS CANADA. THE TAX RATE OF GASOLINE AND RELATED FUELS WILL BE ADJUSTED EVERY 3 MONTHS COMMENCING OCTOBER 1, 1981. A SURTAX OF 2¢ PER LITRE IS IMPOSED ON LEADED GASOLINE.

NEWFOUNDLAND

TAX RATE PER LITRE OF GASOLINE IS CALCULATED AT 22% AND DIESEL FUEL AT 26% OF THE AVERAGE RETAIL SELLING PRICE, AS DETERMINED BY THE MINISTER. RATES USED IN COMPARISON AS AT MARCH 1, 1987.

NEW BRUNSWICK

(1) EFFECTIVE APRIL 1, 1981, GASOLINE AND MOTIVE FUEL TAXES WILL BE CALCULATED AT A PRESCRIBED PERCENTAGE OF THE AVERAGE RETAIL PRICE AS DETERMINED BY THE MINISTER. THE PRESCRIBED PERCENTAGES ARE AS FOLLOWS:

GASOLINE	20%
DIESEL FUEL	23%
LOCOMOTIVE FUEL	10%
AVIATION GASOLINE	3%
PROPANE	13%

(2) RATES IN EFFECT JULY 1, 1987

REGULAR LEADED	7.8¢ PER LITRE
REGULAR UNLEADED	8.3¢ " "
PREMIUM LEADED OR UNLEADED	8.6¢ " "
DIESEL	8.2¢ " "
PROPANE	4.9¢ " "
AVIATION	2.0¢ " "
LOCOMOTIVE	3.6¢ " "

ONTARIO

AD VALOREM SYSTEM OF SETTING TAX RATES WAS WITHDRAWN AND REPLACED WITH A FIXED UNIT COMMODITY TAX RATE EFFECTIVE JANUARY 1, 1986. RATES AS AT JANUARY 1, 1986.

Gasoline (All)	8.3¢ Per litre
Diesel Fuel	9.9¢ Per litre
Locomotive	3.1¢ Per litre
Aviation	1.88¢ Per litre

P R O V I N C I A L T A X C O M P A R I S O N

CALCULATION OF AD VALOREM TAXES

N.W.T.

EFFECTIVE JULY 1, 1986; GASOLINE SOLD ON THE HIGHWAY SYSTEM WILL BE TAXED AT A RATE OF 17% OF THE RETAIL PRICE AS DETERMINED BY THE COMMISSIONER. OTHER FUEL TAXES WILL BE BASED ON THE TAX ON GASOLINE ON HIGHWAY AS FOLLOWS:

GASOLINE SOLD AT A LOCATION OFF HIGHWAY SYSTEM	60%
MOTIVE DIESEL FUEL	85%
NON-MOTIVE FUEL	29%
RAILWAY DIESEL FUEL	107%
AVIATION FUEL	1¢ Per Litre

NOVA SCOTIA

EFFECTIVE MAY 3, 1982; THE TAX RATE PER LITRE OF FUELS ARE BASED ON AD VALOREM RATES AS FOLLOWS:

GASOLINE AND PROPANE	20% OF AVERAGE RETAIL PRICE
DIESEL	21% OF AVERAGE RETAIL PRICE
AVIATION	2% OF AVERAGE RETAIL PRICE
MARINE	2 1/2% OF AVERAGE RETAIL PRICE

CURRENT RATES - JUNE 1, 1987

GASOLINE	8.3¢
DIESEL	8.3¢
AVIATION	.8¢
MARINE	1.0¢

INCOME

COMPARISON OF INCOME TAX RATES

	(1) INDIVIDUALS %	(2) CORPORATIONS %
BRITISH COLUMBIA	51.5 (16) (1987)	11 - 15 (10)
ALBERTA	46.5 (3)	0 - 9 - 15 (8)
SASKATCHEWAN	50.0 (4) + 1 1/2% OF NET INCOME	10 - 17 (14)
MANITOBA	54.0 (5) (9A)	10 - 17 (11)
ONTARIO	50.0 (6) (15)	10, 14 1/2 - 15 1/2 (13)
QUEBEC	(7)	3.22 - 5.9 - 13.94 (20)
NEW BRUNSWICK	58.0	9 - 15 (18)
NOVA SCOTIA	56.5	10 - 15 (19)
PRINCE EDWARD ISLAND	55.0	10 - 15
NEWFOUNDLAND	60.0	10 - 16 (21)
YUKON	45.0	5 - 10 (17)
N.W.T.	43.0	10
NON-PROVINCES	47.0 (9)	10 (12)

(1) PROVINCIAL OR TERRITORY PERSONAL INCOME TAX IS LEVIED AS A % OF BASIC FEDERAL TAX.

(2) PROVINCIAL OR TERRITORY CORPORATION INCOME TAX IS LEVIED AS A % OF TAXABLE INCOME.

(3) ALBERTA - IN ADDITION A 1% FLAT TAX ON TAXABLE INCOME (EFFECTIVE JANAURY 1, 1987) (COLLECTED AS 2% EFFECTIVE JULY 1, 1987 FOR BALANCE OF YEAR) AND AN 8% SURTAX ON PROVINCIAL TAX IN EXCESS OF $3,500.
- A SELECTED TAX REDUCTION FOR LOW INCOME TAXPAYERS IS ALSO PROVIDED EQUAL TO THE LESSER OF (1) PROVINCIAL TAX PAYABLE AND (2) $450 LESS 1/12 PROVINCIAL TAX PAYABLE.

(4) SASKATCHEWAN - (A) PROVINCIAL TAX OTHERWISE PAYABLE IS REDUCED BY THE SASKATCHEWAN TAX REDUCTION I.E. SASKATCHEWAN TAX DEDUCTION = $200 PLUS ($300(MARRIED EXEMPTION) + $200 (FOR EACH DEPENDENT CHILD) + $200 (OVER 65))
MINUS 5% (NET INCOME - $10,000)
(IF AMOUNT IS NEGATIVE ALLOWANCE IS 0)

(B) A SURTAX OF 12% OF PROVINCIAL TAX IN EXCESS OF $4,000.

(5) MANITOBA (A) - PROVINCIAL TAX IS REDUCED TO ZERO IN ALL CASES WHERE FEDERAL TAX PAYABLE IS REDUCED TO ZERO, PHASED OUT AT 5¢ FOR EACH DOLLAR IN TAXABLE INCOME ABOVE THE LEVEL AT WHICH FEDERAL TAX IS PAYABLE.

(B) - 2.2% COLLECTED ON BEHALF OF MUNICIPALITY.

(6) ONTARIO - FOR INDIVIDUALS WITH A TAXABLE INCOME OF $2,483 OR LESS, (1988) NO ONTARIO INCOME TAX IS PAYABLE.

(7) QUEBEC - QUEBEC LEVIES TAX DIRECTLY AGAINST TAXABLE INCOME AND A COMPARATIVE RATE TO THOSE OF OTHER PROVINCES IS DIFFICULT TO MEANINGFULLY EXPRESS.

(8) ALBERTA - SMALL BUSINESS 0%/9% - GENERAL RATE 9%/11%. IN BOTH CASES THE LOWER RATE APPLIES TO INCOME FROM MANUFACTURING AND PROCESSING (IN ALBERTA COMMENCING APRIL 1, 1987).

(9) NON-PROVINCES - INCOME EARNED BY TAXPAYERS DEEMED TO BE CANADIAN RESIDENTS WHO ARE NOT LIVING IN A PROVINCE OR TERRITORY INCLUDING:
(A) MEMBERS OF THE ARMED FORCES LIVING OUTSIDE CANADA, AND
(B) INCOME EARNED BY CANADIAN RESIDENTS FROM A BUSINESS IN A FOREIGN COUNTRY.

(9A) MANITOBA - IN ADDITION
(i) FOR 1987 AND 1988, A SURTAX, A NET INCOME TAX, AND A REDUCTION:
1987
- THE SURTAX IS 20% OF BASIC MANITOBA TAX IN EXCESS OF $2,591.
- THE NET INCOME TAX IS 1% OF NET INCOME.
- THE REDUCTION IS (THE GREATER OF 5% OF PERSONAL EXEMPTIONS OR $200 LESS 1% OF NET INCOME.

1988
- THE SURTAX IS 2% OF NET INCOME LESS ($300 PLUS THE GREATER OF 5% OF PERSONAL EXEMPTIONS OR $300).
- THE NET INCOME TAX IS 2% OF NET INCOME
- THE REDUCTION IS (THE GREATER OF 5% OF PERSONAL EXEMPTIONS OR $300) LESS 1% OF NET INCOME.

THE REDUCTION CANNOT EXCEED THE TOTAL OF BASIC MANITOBA TAX, THE NET INCOME TAX AND THE SURTAX.

(10) BRITISH COLUMBIA - (A) 11% RATE EFFECTIVE FOR SMALL CORPORATIONS (FEDERAL BASIS). (ON FIRST $200,000 OF ACTIVE BUSINESS INCOME).
(B) 16% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS. 15% AS AT JANUARY 1, 1987, 14% AS AT JANUARY 1, 1988.

(11) MANITOBA - (A) 10% RATE EFFECTIVE FOR SMALL CORPORATIONS ON ACTIVE BUSINESS INCOME (FEDERAL BASIS), AND CREDIT UNIONS.
(B) 16% RATE EFFECTIVE FOR ALL OTHER CORPORATIONS.
(C) 1% COLLECTED ON BEHALF OF MUNICIPALITIES.

(12) NON-PROVINCES - INCOME EARNED BY CORPORATIONS IN PROVINCES OR TERRITORIES IS ELIGIBLE FOR A DEDUCTION OF 10% OF TAXABLE INCOME. FOREIGN INCOME IS NOT ELIGIBLE.

(13) ONTARIO - 10% SMALL BUSINESS INCOME, 14 1/2% MANUFACTURING, PROCESSING, MINING, LOGGING AND FISHING INCOMES; 15 1/2% GENERAL RATE. NEW SMALL BUSINESS INCOME WILL BE EXEMPT FOR FIRST 3 YEARS ON ACTIVE BUSINESS EARNINGS UP TO $200,000.

(14) SASKATCHEWAN - 10% RATE IS EFFECTIVE FOR INCOME ELIGIBLE FOR THE FEDERAL SMALL BUSINESSS DEDUCTION AND FOR CREDIT UNIONS AND THE CREDIT UNION MUTUAL AID BOARD. INCOME DERIVED FROM MANUFACTURING AND PROCESSING BY SASKATCHEWAN SMALL BUSINESSES IS EXEMPT. 2 YEAR TAX HOLIDAY FOR SMALL BUSINESSES INCORPORATED AFTER MARCH 26, 1986.

(15) ONTARIO - A SURTAX OF 3% OF BASIC ONTARIO TAX IN EXCESS OF $5,000.

(16)

(17) YUKON - GENERAL RATE 10% - SMALL BUSINESS RATE 5% (FEDERAL BASIS) 2.5% RE TAXABLE INCOME FROM MANUFACTURING AND PROCESSING.

(18) NEW BRUNSWICK - 9% RE SMALL BUSINESS CORPORATIONS; 15% GENERAL RATE. AS AT JANUARY 1, 1986 A TAX CREDIT ON SMALL BUSINESS UP TO INCOME OF $110,000 EQUAL TO 44% OF TAX OTHERWISE PAYABLE TO A MAXIMUM OF $3,960.

(19) NOVA SCOTIA - BUDGET OF APRIL 18TH, ANNOUNCED A TAX HOLIDAY FOR NEW BUSINESSES (NO DETAILS).

(20) QUEBEC - ACTIVE BUSINESS INCOME

- ELIGIBLE FOR FEDERAL SMALL BUSINESS DEDUCTION	3.22%
- OTHER INCOME	5.90%
INCOME FROM NON-ACTIVE BUSINESS	13.94%

A THREE YEAR EXEMPTION IS GRANTED TO NEW CORPORATIONS ON INCOME ELIGIBLE FOR THE FEDERAL SMALL BUSINESS DEDUCTION.

(21) NEWFOUNDLAND - TAX HOLIDAY FOR SMALL CORPORATIONS FOR 1ST THREE YEARS A CORPORATION IS INCORPORATED AFTER APRIL 2, 1987.

AMUSEMENT

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX

(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
ADMISSIONS THEATRES		(1)							
0 - 25¢	NO	NO	CITIES,	CITIES,	NIL	10% OF	↑	NIL	NIL
26¢ - 30¢					NIL			NIL	NIL
31¢ - 39¢	TAX	TAX	TOWNS	TOWNS	NIL	ADMIS-		NIL	NIL
40¢ - 44¢					NIL			NIL	NIL
44¢ - 45¢	ON	ON	AND	AND	NIL	SIONS		NIL	NIL
46¢ - 50¢					NIL			NIL	NIL
51¢ - 55¢	ADMIS-	ADMIS-	VILLAGES	VILLAGES	NIL	PAYABLE		NIL	NIL
56¢ - 60¢					NIL			5¢	NIL
61¢ - 70¢	SIONS	SIONS	MAY	MAY	NIL	TO	10%	5¢	NIL
71¢ - 75¢					NIL			10¢	NIL
76¢ - 80¢			IMPOSE	IMPOSE	NIL	MUNICIP-		10¢	NIL
81¢ - 84¢					NIL			10¢	NIL
85¢ - 90¢					NIL	ALITIES		10¢	NIL
91¢ - 92¢					NIL			10¢	NIL
93¢ - $1.00					NIL			10¢	NIL
$1.00 - $1.10					NIL			15¢	10¢ PLUS
OVER $1.10					NIL			15¢ UP TO	5¢ FOR EACH
OVER $3.00					NIL			$1.50. OVER	ADDITIONAL 50¢
OVER $3.50					NIL			$1.50 ADD 5¢	OR FRACTION
OVER $4.00					10%*		↓	FOR EACH 50¢	THEREOF OVER
								OR FRACTION	$1.00
								THEREOF	
OTHER THAN THEATRES	NIL	NIL	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	SAME AS THEATRES	10%	SAME AS THEATRES	SAME AS THEATRES

*EXEMPTION FROM MARCH 14, 1980, WHERE ALL PERFORMERS IN A THEATRICAL OR MUSICAL PERFORMANCE ARE CANADIAN CITIZENS OR PERMANENT RESIDENTS.

PROVINCIAL TAX COMPARISON - AMUSEMENT TAX
(EXCLUDING PARI-MUTUEL WAGERING)

(NO AMUSEMENT TAXES IN NEWFOUNDLAND)

	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.
FEES									
PLACES OF AMUSEMENT INCLUDING THEATRES, ETC.	NIL (2)	$1.00 - $400.00 ANNUALLY DEPENDING ON SEATING CAPACITY & SIZE OF CITY, TOWN VILLAGE OR RURAL DISTRICT	$5.00 - $50.00 ANNUALLY DEPENDING ON SIZE OF COMMUNITY	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	INDOOR THEATRES FEE PER SEAT VARIES AS TO POPULATION DRIVE-INS, 25¢ PER SPEAKER OTHER PLACES OF AMUSEMENT $15.00 AMUSEMENT DANCES $100	$50.00 ANNUALLY	$2.00 - $100.00 ANNUALLY DEPENDING ON TYPE OF ENTERTAINMENT
TRAVELLING AMUSEMENTS, CIRCUSES, ETC.		$10 PER DAY, WEEK OR MONTH DEPENDING ON TYPE OF AMUSEMENT	NONE	CITIES, TOWNS AND VILLAGES MAY IMPOSE	NONE	NONE	PER MACHINE PER YEAR ANNUALLY DEPENDING ON NUMBER OF TRACTOR/ TRAILERS, - $25 TRUCKS - $12.50 MINIMUM $50	$50 PER LICENSE FEE 10% OF GROSS	$100 PER PERFORMANCE

(1) ALBERTA - IMPOSES A FEE ON LOTTERIES AND GAMES OF CHANCE. PULL TICKETS - 1% OF GROSS SALE. CASINOS - $10.00 X NO. OF GAMES X NO. OF DAYS - EXHIBITION CASINOS - $25.00 X NO. OF GAMES X NO. OF DAYS.

(2) BRITISH COLUMBIA - A BUSINESS TAX IN VARYING AMOUNTS IS COLLECTED BY MUNICIPAL AUTHORITIES.

ELECTRICITY AND GAS

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MAY 4/87 MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(1) GAS -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COOKING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12% (5)
COMMERCIAL -										
HEATING	6%	EXEMPT	EXEMPT	7%	EXEMPT	9%	EXEMPT	EXEMPT	EXEMPT	12%
MANUFACTURING	6% (3)	EXEMPT	EXEMPT (1)	7%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT
(2) ELECTRICITY -										
DOMESTIC -										
HEATING	EXEMPT	EXEMPT	EXEMPT	EXEMPT	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
LIGHTING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COOKING	EXEMPT	EXEMPT	EXEMPT	7%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
COMMERCIAL -										
HEATING	6%	EXEMPT	EXEMPT	7%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	12%
LIGHTING	6%	EXEMPT	5%	7%	EXEMPT	9%	EXEMPT	TAXABLE (4)	EXEMPT	12%
MANUFACTURING	6%	EXEMPT	EXEMPT	7%	EXEMPT	EXEMPT	EXEMPT	TAXABLE (4)	EXEMPT	EXEMPT
(3) COMMISSION - GAS	3% OF TAX COLLECTED TO MAX. OF $85/MONTH, PER PERSON	N/A	7% OF 1ST $300 - 1% ON BALANCE MAX. $5,000	5% ON 1ST $200 - 1% ON BALANCE MAXIMUM $200 PER MONTH	N/A	N/A	N/A	N/A	N/A	NIL

PROVINCIAL TAX COMPARISON - GAS AND ELECTRICITY

NO. ITEM	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I	NEW-FOUNDLAND
(3) COMMISSION - ELECTRICITY	3% OF TAX COLLECTED TO MAX. OF $85/MONTH, PER PERSON	N/A	5% OF 1ST $300 - 1% ON BALANCE	5% OF 1ST $200 - 1% ON BALANCE MAX. $200 PER MONTH	N/A	N/A	N/A	1-1/2% MAX. $1,000 PER YEAR	N/A	NIL
(4) FILING DATE (OF MONTH FOLLOWING)	20TH	N/A	20TH	20TH	N/A	15TH	20TH	20TH	N/A	20TH

(1) SASKATCHEWAN - GAS, SUCH AS NATURAL GAS USED IN STATIONARY INTERNAL COMBUSTION ENGINES OR TURBINES, IS TAXABLE.

(2)

(3) BRITISH COLUMBIA - GAS, SUCH AS PROPANE, COMPRESSED NATURAL GAS OR LIQUEFIED PETROLEUM USED IN MOTOR VEHICLES, IS EXEMPT UNDER THE MOTIVE FUEL TAX ACT WHEN USED TO PROPEL MOTOR VEHICLES.

(4) NOVA SCOTIA - RATES: (A) 50¢ PER MONTH FOR DOMESTIC USE.
(B) $1.00 PER MONTH FOR ELECTRICITY PURCHASED BY RELIGIOUS ORGANIZATIONS.
(C) NOT LESS THAN $1.00 PER MONTH OR GREATER THAN $30.00 PER MONTH FOR ELECTRICITY PURCHASED FOR COMMERCIAL USE.

(5) NEWFOUNDLAND - PROPANE GAS USED FOR COOKING OR HEATING IN DOMESTIC ESTABLISHMENTS AND WHEN DELIVERED IN REFILLABLE CYLINDERS IS EXEMPT FROM TAX.

MOTOR VEHICLE

	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW FOUNDLAND
(1) PASSENGER CAR REGISTRATION FEES			(3)	(3)				(3)(3A)	(4)			(A)
A. BASIS OF REGISTRATION -	WEIGHT	WHEEL BASE	WEIGHT	FLAT FEE	WHEEL BASE	CURB WEIGHT	FLAT FEE	FLAT FEE	WEIGHT	WEIGHT	PER VEHICLE	WEIGHT
B. FEES												
(I) 1987 V.W. (GOLF) W.B. 247/CM 890 KG CYL. 4	$40.00	$25.00	$27.00	$41.00	$25.00	$19.00	$54.00	$59.00	$30.00	$	$36.00	$60.00
(II) 1987 DODGE (AIRIES LE) 4-DOOR W.B. 254.8/CM 1088 KG CYL. 4	$40.00	$25.00	$34.00	$41.00	$25.00	$19.00	$54.00	$59.00	$38.00	$	$36.00	$60.00
(III) 1987 CHEVROLET (CAVALIER) 4-DOOR W.B. 277.4/CM 1033 KG CYL. 4	$40.00	$25.00	$34.00	$41.00	$25.00	$19.00	$54.00	$59.00	$38.00	$	$36.00	$60.00
(IV) 1987 FORD (TEMPO) 2-DOOR MODEL L W.B. 253.7/CM 1067 KG CYL. 4	$40.00	$25.00	$34.00	$41.00	$25.00	$19.00	$54.00	$59.00	$38.00	$	$36.00	$60.00
(V) 1987 FORD (THUNDERBIRD) 2-DOOR W.B. 264.1/CM 1345 KG CYL. 6	$40.00	$25.00	$34.00	$41.00	$25.00	$24.00	$54.00	$59.00	$46.00	$	$36.00	$60.00
(VI) 1987 CHRYSLER (LE BARON) 4-DOOR W.B. 254.8/CM 1133 KG CYL. 4	$40.00	$25.00	$34.00	$41.00	$25.00	$20.00	$54.00	$59.00	$38.00	$	$36.00	$60.00
(VII) 1987 OLDS CUTLAS CIERRA 4-DOOR W.B. 266.4/CM 1257 KG CYL. 6	$40.00	$25.00	$34.00	$41.00	$25.00	$22.00	$54.00	$59.00	$46.00	$	$36.00	$60.00

(A) NEWFOUNDLAND PASSENGER CARS IN EXCESS OF 1814 KG - ($65.00).

PROVINCIAL TAX COMPARISON

APRIL 30, 1987

(CAR REGISTRATION FEES AND OTHER RELATED INFORMATION)

	N.W.T.	YUKON	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW FOUNDLAND
(VIII) 1987 FORD (THAURUS) 4-DOOR W.B. 269.3/CM 1249 KG CYL. 4	$40.00	$25.00	(3) $34.00	$41.00	$25.00	$22.00	(2) $54.00	(3) (3A) $59.00	(4) $46.00	$	$36.00	$60.00
(IX) 1985 OLDSMOBILE (98 REGENCY) BROUGHAM 4-DOOR W.B. 302.0/CM 1463 KG CYL. 6	$40.00	$35.00	$39.00	$41.00	$40.00	$27.00	$54.00	$72.00	$54.00	$	$36.00	$60.00
(2) DRIVER LICENSING (FOR ONE YEAR)												
DRIVER	$7.50	$9.00	$2.00(14)	$6.00	$10.00	$ 7.00	$ 7.00	$11.00(8)	$7.50	$	(13) $3.33	(11) $10.00
CHAUFFEUR	$7.50	$9.00	$2.00(14)	$6.00	$10.00	$ 7.00(1)		$11.00	$7.50	$	$3.33	$11.00(11)
(3) PASSENGER CAR REGISTRATIONS 1985	6,833	6,325	1,219,940	1,278,710	502,282	509,297	6,308,125	2,474,970	278,106		54,533	168,416
(4) MOTOR TRUCK REGISTRATIONS 1985	12,730	8,197 (15)	442,456	396,897	217,352	208,036	1,287,260	262,871	114,457		17,131	72,923
(5) POPULATION PER PASSENGER CAR	7.43	3.64	2.36	1.86	2.03	2.11	1.5	2.67	2.59		2.29	3.44

(1) MANITOBA - IN ADDITION TO THE DRIVER LICENSE FEES, AN ADDITIONAL CHARGE OF $15.00 IS ASSESSED UPON REGISTRATION OF DRIVERS IN RESPECT OF INSURANCE.
(2) ONTARIO - ALL PASSENGER VEHICLES REGISTERED BY NORTHERN ONTARIO RESIDENTS $27.00.
(3) INCLUDING EXTRA FEES FOR REGISTRATION PLATES, ETC.: QUEBEC - $4.00; ALBERTA - $5.00 (M.V.A.C. FUND).3(A)FLAT FEE: UNDER 1,351/KG $55.00, OVER $68.00
(4) NEW BRUNSWICK - ADDITIONAL $8.00 RE REGISTRATION OF ALL MOTOR VEHICLES WHEN NEW PLATES ARE ISSUED.
(5)
(6) NEW BRUNSWICK - EXCLUDES VEHICLES LICENSED TO MUNICIPAL PROVINCIAL AND FEDERAL GOVERNMENTS, TAXIS, COMMERCIAL BUSES AND HIGHWAY - USE FARM TYPE TRACTORS.
(7) NEW BRUNSWICK - INCLUDES COMMERCIAL FULL YEAR, FARM PRODUCE SEASON: MISCELLANEOUS (CONSTRUCTION EQUIPMENT ETC.), SERVICE CRANES, HEARSES AND FARM TRUCKS.
(8) QUEBEC - IN ADDITION A 5% SALES TAX IS CHARGED ON AUTOMOBILE INSURANCE PREMIUMS.
(9) SASKATCHEWAN - INCLUDES 1/2 TON TRUCKS.
(10) QUEBEC - NUMBER OF UNITS REGISTERED; NOT NUMBER OF REGISTRATIONS PROCESSED (1982 STATISTICS).
(11) NEWFOUNDLAND - THREE YEAR MINIMUM ($30.00 OR $33.00) FOR ALL CLASSES INCLUDING ENDORSEMENTS FOR MOTORCYCLE AND TRACTION ENGINE.
(12) N.W.T. - INCLUDES 1/2 TON TRUCKS.
(13) P.E.I. - 3 YEAR MINIMUM - $10.00.
(14) B.C. - IN ADDITION TO THE LICENCE FEE THERE IS A $5.00 INITIAL REGISTRATION FEE AND A PLATE FEE OF $5.00. - LICENCE FEES AND BASIC INSURANCE PREMIUMS PROVIDING MINIMUM THIRD PARTY LEGAL LIABILITY AND ACCIDENT BENEFITS ARE SYNONYMOUS AS ONE CANNOT BE PURCHASED WITHOUT THE OTHER. FOR CARS, TRUCKS, MOTORCYCLES AND TRAILERS, MINIMUM COVERAGE IS $200,000, FOR TRAILERS - $200,000 AND FOR BUSES - $500,000. - DRIVER'S LICENCE FEES: (APPLIES TO ALL CLASSES) - RENEWAL-$10.00 FOR 5 YEARS, INITIAL- $10.00 FOR 2 YEARS. A PERSON WHO HAS HAD HIS LICENCE CANCELLED DUE TO A PROHIBITION IS THEN PLACED ON A TWO-YEAR TERM - COST - $10.00. THERE IS NO REFUND FOR A LICENCE THAT IS CANCELLED. FOR PERSONS 65 YEARS OF AGE OR OLDER, THE $10.00 FEE IS REDUCED TO $5.00 FOR THE SAME PERIODS.
(15) YUKON- REGISTERED AS PRIVATE PASSENGER.

PARI
MUTUEL

	BRITISH COLUMBIA	ALBERTA "A" CLASS	ALBERTA "B" CLASS	SASK-ATCHEWAN	MANITOBA (5)	(13) ONTARIO	QUEBEC (8) (15) LARGE	QUEBEC (8) (15) MEDIUM	QUEBEC (8) (15) SMALL	NEW BRUNS.	NOVA SCOTIA	(14) P.E.I. WIN PLACE SHOW	(14) P.E.I. FEATURE	NEW-FOUNDLAND
	$	$	$	$	$	$	$	$	$ (2)	$	$	$	$	$
(1) NET PROVINCIAL TAX	.06828	.10	.10	.20	.1861	.14	.21(2)	.19(2)	.172	.06	.06	.17	.31	.22
(2) COLLECTOR'S COMMISSION	.0035	NIL	NIL	NIL (4)	.0019 (1)	NIL	NIL	NIL	NIL	.16 (6)	.16 (10)	(7) -	(7) -	NIL
(3) HORSEMEN'S ASSOC. GRANTS	.06825	NIL (3)	NIL (3)	NIL (4)	(4)	NIL	NIL (12)	NIL (12)	NIL (12)	NIL	NIL	NIL	NIL	NIL (9)
(4) FEDERAL GOVT. FEES	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016	.016
(5) ALLOWED TO TRACK UNDER FEDERAL CRIMINAL CODE	.20	.20	.22	.29	.30	.22	.27	.27	.27	.24	.24	.24	.24	.24
(6) DISTRIBUTED TO WINNERS	1.644	1.684	1.664	1.494	1.496	1.624	1.504	1.524	1.542	1.524	1.524	1.574	1.434	1.526
(7) TOTAL AMT. WAGERED	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00

(1) MANITOBA - COMMISSION IS 1% OF TAX COLLECTED BY TRACK OPERATOR.

(2) QUEBEC - LARGE TRACKS 10.5%, MEDIUM TRACKS 9.5% AND SMALL TRACKS 8.6%
VOLUME WAGERED PER CARD, IN LARGE RACETRACKS, ($250,000 OR OVER), MEDIUM RACETRACKS ($125,000 TO $250,000) AND SMALL RACETRACKS ($125,000 OR UNDER).

(3) ALBERTA - GRANTS A COMMISSION OF 2-1/2% OF TAX COLLECTED TO THE SPONSORS OF 9 DAYS RACING DURING CALGARY STAMPEDE AND 9 DAYS RACING DURING KLONDIKE DAYS IN EDMONTON.

(4) SASKATCHEWAN AND MANITOBA - THE SASKATCHEWAN HORSE RACING COMMISSION MAKES GRANTS TO EXHIBITION BOARDS, UNDER WHOSE AUSPICES RACES ARE HELD, WHICH ARE EQUAL TO VIRTUALLY THE AMOUNT OF TAX COLLECTED. IN MANITOBA GRANTS FOR PURSE AND BREEDER SUPPORT AND EXPENSES OF THE MANITOBA HORSE RACING COMMISSION ARE NEARLY EQUAL TO THE AMOUNT OF TAX COLLECTIONS.

(5) MANITOBA - AN ADDITIONAL 5% TAX (TOTAL 12.5%) IS IMPOSED ON WAGERS RE 3 OR MORE HORSES. AVERAGE OF 9.4% USED IN ABOVE

(6) NEW BRUNSWICK - LARGE TRACKS - AMOUNTS WAGERED ON FIRST $400,000 - 8%; IN EXCESS OF $400,000 - 6 1/2%. IN ADDITION, NOTWITHSTANDING THE AMOUNTS WAGERED, THE RACE ASSOCIATION SHALL BE ENTITLED TO A COMMISSION OF 8% IN RESPECT OF AMOUNTS WAGERED AT RACE MEETS CONDUCTED ON OR AFTER OCTOBER 1ST IN ANY YEAR.
SMALL TRACKS - AMOUNTS WAGERED - 10 1/2%.

(7) PRINCE EDWARD ISLAND - A GRANT IS PROVIDED ANNUALLY WHICH IS VIRTUALLY EQUAL TO THE AMOUNT OF TAX COLLECTED. OF CONTROLLING AND ASSISTING THE INDUSTRY.

(8) QUEBEC - APART FROM THE PARI-MUTUEL BETTING TAX, THE FOLLOWING DUTIES ARE LEVIED UNDER THE ACT RESPECTING LOTTERIES, RACES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES: RACE TRACK OPERATOR'S LICENCE: FROM $50 TO $500/ANNUM DEPENDING ON CLASSES OF RACE TRACK. RACING LICENCE: FROM $65 TO $975/RACE CARD DEPENDING ON THE OVERALL AVERAGE OF STAKES PER RACING CARD DURING THE CALENDAR YEARS PRECEDING THE DATE OF APPLICATION FOR THE LICENCE OR THE CLASSES OF RACE TRACK.

(9) NEWFOUNDLAND - MAKES ANNUAL GRANT OF 50% OF NET TAX REMITTED TO ST. JOHN'S TROTTING PARK - THE ONLY TRACK IN OPERATION.

(10) NOVA SCOTIA - COMMISSION ON FIRST MILLION DOLLARS - 8% OF AMOUNT WAGERED. COMMISSION ON AMOUNTS WAGERED IN EXCESS OF FIRST MILLION DOLLARS DURING THE FIRST FULL FOUR CALENDAR MONTHS OF RACING SEASON - 7%. COMMISSION ON AMOUNTS WAGERED AFTER COMPLETION OF FOUR FULL CALENDAR MONTHS OF RACING SEASON - 8%.

(11)

(12) QUE. - 2.2% OF THE HIGHEST VOLUME OF WAGERS OBSERVED OVER THE PAST TWO PROCEEDING YEARS IS REMITTED TO A CORPORATION ESTABLISHED FOR THE PURPOSE OF PROMOTING AND ASSISTING THE RACE HORSE INDIRECTLY. THE GOVERNMENT ASSURES A MINIMUM AMOUNT OF $13,100,000 FOR 1987-88. SUBSEQUENTLY THIS AMOUNT WILL BE INDEXED TO THE RATE OF INFLATION.

(13) ONT. - TRIACTOR WAGERS TAXED AT 9%. THE ADDITIONAL 2% RETURNED TO RACE TRACK OPERATORS.

(14) P.E.I. - TAX RATE - 8.5% FOR WIN, PLACE, AND SHOW WAGERS - 15.5% FOR FEATURE WAGERS.

(15)QUE. - THE GOVERNMENT HAS PROPOSED A GRADUAL REDUCTION IN THE TAX RATE EQUAL TO 2/3'S OF A PERCENTAGE POINT OF TAX FOR EVERY ONE PERCENTAGE POINT OF DECREASE IN THE RACETRACK COMMISSION RATE, TO A MAXIMUM REDUCTION IN THE TAX OF TWO PERCENTAGE POINTS.

CORPORATION

CAPITAL

PROVINCIAL TAX COMPARISON - CORPORATION CAPITAL TAX

NO. ITEM	BRITISH COLUMBIA (3)	SASKATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NOVA SCOTIA	NEWFOUNDLAND	NEW BRUNSWICK
(1) GENERAL RATE OF TAX	N/A	.5%	.3% (5)	.3%	.48%	N/A	N/A	N/A
(2) SPECIAL RATE OF TAX FOR BANKS AND LOAN CORPORATIONS	YES: (3) - .6% FOR LOAN AND TRUST CORPORATIONS OR 2.0% FOR BANKS	YES: - 3.0% FOR LOAN AND TRUST CORPORATIONS - 3.0% FOR BANKS	YES: - 3.0% FOR LOAN AND TRUST CORPORATIONS. - 3.0% FOR BANKS	YES: - .6% FOR LOAN AND TRUST CORPORATIONS - .8% FOR BANKS	YES: .97%	YES: - 1.5% FOR BANKS AND LOAN AND TRUST CORPORATIONS	BANKS, LOAN AND TRUST COMPANIES 2.0%	BANKS, LOAN AND TRUST COMPANIES 2.0%
(3) DIFFERENT TAX BASE FOR BANKS AND LOAN CORPORATIONS	ONLY BANKS AND LOAN AND TRUST COMPANIES TAXED	YES	YES	YES	AND LOAN YES	ONLY BANKS & LOAN COMPANIES TAXED	ONLY BANK & LOAN COMPANIES TAXED	ONLY BANKS AND LOAN COMPANIES TAXED
(4) NOTCH PROVISION	NO	NO	YES	YES	NO	NOT KNOWN	NO	NO
(5) SMALL BUSINESS EXEMPTION	N/A	NO; $10,000,000 BASIC DEDUCTION FOR ALL CORPORATIONS	LESS THAN $1,000,000	NO	NO	N/A	$500,000	EXEMPTION FOR SMALL BANKS, & LOAN & TRUST COMPANIES
(6) MINIMUM TAX	NO	NO	NO	YES (1)	YES	NO	NO	NO
(7) EXEMPT CORPORATIONS: - CREDIT UNIONS - CO-OPERATIVES -FAMILY FARM CORPORATIONS - INSURANCE CORPORATIONS	ALL EXCEPT BANKS AND LOAN COMPANIES	YES YES YES YES	YES YES YES NO	NO NO NO YES (2)	YES YES NO (4) NO	ALL EXCEPT BANKS AND LOAN COMPANIES	ALL EXCEPT BANKS & LOAN COMPANIES	ALL EXCEPT BANKS & LOAN COMPANIES
(8) CERTAIN CROWN CORPORATIONS TAXABLE	DESIGNATED IN REGULATIONS	DESIGNATED IN REGULATIONS	AT MINISTER'S DISCRETION	DESIGNATED IN REGULATIONS	DESIGNATED IN REGULATIONS	N/A	N/A	N/A
(9) GOODWILL ALLOWANCE	YES	YES	YES	YES	NO	NOT KNOWN	NO	NO
(10) TERM DEPOSITS PERMITTED IN INVESTMENT ALLOWANCE	NO	YES, IF OUT-STANDING OVER 90 DAYS	YES	YES - 120 DAYS OR MORE	NO	NOT KNOWN	NO	NOT KNOWN
(11) CERTAIN "TRADE ACCOUNTS" PAYABLE TO OTHER CORPORATIONS INCLUDED IN CAPITAL TAX BASE	ACCOUNTS OVER 90 DAYS	ACCOUNTS OVER 90 DAYS	ACCOUNTS OVER 90 DAYS	ACCOUNTS DEEMED NOT CURRENT AT DEPT'S. DISCRETION	ACCOUNTS OVER 6 MONTHS	NOT KNOWN	NO	NO
(12) INSTALLMENT TECHNIQUE	YES	YES	YES	YES	YES	NOT KNOWN	YES	NOT KNOWN
(13) UNAMORTIZED BALANCE OF DEFERRED DEVELOPMENT AND EXPLORATION COSTS DEDUCTIBLE BY MINING CORPORATIONS IN COMPUTING TAXABLE PAID UP CAPITAL	NO	YES, NO EXCLUSIONS	NO	YES, EXCLUDING PETROLEUM OPERATIONS.	NO	N/A	N/A	N/A

(1) ONT. - CORPORATIONS WITH TAXABLE CAPITAL UP TO $100,000 PAY $50 FLATRATE, THOSE WITH TAXABLE CAPITAL UP TO $1,000,000 PAY $100.
(2) ONT. - INSURANCE CORPORATIONS PAY PREMIUM TAX INSTEAD OF CAPITAL TAX.
(3) B.C. - TO ALL TRUST & LOAN CORPORATIONS & BANKS WITH TAXABLE PAID UP CAPITAL IN EXCESS OF 500M APRIL 1/87 MINUS ANY B.C. CORPORATION INCOME TAX PAID.
(4) QUE. - CORPORATIONS WHOSE PRINCIPAL SOURCE OF INCOME IS AGRICULTURE OR FISHING ARE ALLOWED A DEDUCTION OF $300,000 IN COMPUTING PAID UP CAPITAL. SUBJECT TO A MINUMUM TAX OF $53.62. EXEMPTION FOR NEW CORPORATIONS FOR 3 YEARS ON 1ST $2,000,000 OF TAXABLE CAPITAL SUBJECT TO MINIMUM TAX OF $107.25 PER YEAR.
(5) MAN. - IN ADDITION, A SURTAX OF .2% IS IMPOSED ON TAXABLE PAID UP CAPITAL IN EXCESS OF $10,000,000.

MINING TAXES

	BRITISH COLUMBIA **	SASKATCHEWAN *
1. BASE	NET INCOME DERIVED FROM A SINGLE MINING OPERATION:	INCOME DERIVED FROM MINING OPERATIONS
	THE NET INCOME FROM THE MINE IS DEFINED AS THE GROSS PROCEEDS FROM THE SALE OF MINERAL PRODUCTS LESS THE ACTUAL COST OF OPERATING THE MINE GENERALLY IN ACCORDANCE WITHIN THE RULES FOR INCOME DETERMINATION UNDER THE INCOME TAX ACT, CANADA AND THE INCOME TAX ACT APPLICATION RULES, 1971. SPECIAL RULES COVER EXPLORATION DEVELOPMENT AND EARNED DEPLETION WITH CAPITAL COST ALLOWANCE PER FEDERAL INCOME TAX RATES AND SCHEDULES WITH NO DEDUCTIBILITY OF THE RESOURCE ALLOWANCE OR FOR ANY ROYALTY PAYMENT. GROSS PROCEEDS INCLUDE RECAPTURE FROM EXPLORATION DEVELOPMENT AND CAPITAL COSTS.	MEANS THE NET PROFIT DERIVED OR DEEMED TO BE DERIVED FROM MINING OPERATIONS BY A PERSON ENGAGED THEREIN. THE NET PROFIT IS DETERMINED BY DEDUCTING FROM GROSS INCOME ALL EXPENSES WHOLLY EXCLUSIVELY AND LAID OUT OR EXPENDED FOR THE PURPOSE OF EARNING SUCH INCOME.
2. RATE	17 1/2% OF THE NET MINE INCOME WITH A $50,000 EXEMPTION FOR INDIVIDUALS OR GROUPS OF INDIVIDUALS. THIS DEDUCTION DOES NOT APPLY TO CORPORATE ENTITIES.	12 1/2%.
OTHER PROVISIONS		
3. DEPRECIATION	IS DEDUCTIBLE IN ACCORDANCE WITH THE RATES BY CLASS UNDER THE FEDERAL INCOME TAX ACT. EXPLORATION EXPENSE IS RECOGNIZED FOR MINERAL EXPLORATION WITHIN THE PROVINCE. DEVELOPMENT EXPENSES ARE RESTRICTED TO THE MINE UPON WHICH THE DEVELOPMENT EXPENSE WAS INCURRED. EARNED DEPLETION IS ALLOWABLE UNDER FEDERAL INCOME TAX RULES WHERE THE DEPLETION AROSE AS A RESULT OF AN ACTIVITY SUBJECT TO TAXATION UNDER THE PROVISIONS OF THE MINERAL RESOURCE TAX ACT.	NOT LESS THAN 5% OR MORE THAN 15% PER ANNUM OF THE COST OR VALUE, AS DETERMINED BY THE MINISTER, OF THE MINING PLANT, MACHINERY EQUIPMENT AND BUILDINGS WITH PROCEEDS OF DISPOSAL UTILIZED TO REDUCE ORIGINAL COSTS OF ASSETS IN POOL OR IF NO ASSETS REMAINING IN POOL, TO REDUCE EXPENSES OTHERWISE CLAIMABLE.
	**SEPARATE LEGISLATION APPLIES TO THE MINING OF CONSTRUCTION MATERIALS AND COAL.	*SEPARATE LEGISLATION APPLIES TO THE MINING OF URANIUM.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	BRITISH COLUMBIA	SASKATCHEWAN
4. PROCESSING ALLOWANCE	8% OF THE ORIGINAL COST OF DEPRECIABLE PROCESSING ASSETS WITH A MINIMUM OF 15% AND A DIFFERENTIAL MAXIMUM OF 50% IF THE PROCESSING DID NOT EXTEND TO SMELTING AND REFINING OR 70% IF THE PROCESSING EXTENDED TO SMELTING AND REFINING.	GENERALLY 8% OF CAPITAL COST OF DEPRECIABLE ASSETS USED IN THE PROCESSING OF MINERALS, ORES OR PRODUCTS DERIVED THEREFROM WITH A MINIMUM OF 15% AND A MAXIMUM OF 65% OF NET PROFIT AFTER DEDUCTING NON-MINING OPERATION INCOME AND ADDITIONAL SPECIFIC APPLICATIONS RE SPECIFIC TYPES OF MINERALS IN CERTAIN CIRCUMSTANCES.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE	EXPLORATION EXPENSE IS RESTRICTED TO THOSE COSTS INCURRED FROM THE EXPLORATION FOR MINERALS WITHIN THE PROVINCE OF B.C. DEVELOPMENT EXPENSE IS RESTRICTED TO THE MINE UPON WHICH THE EXPENSE WAS INCURRED. RECLASSIFIED DEVELOPMENT EXPENDITURES, I.E. THOSE WHICH WERE FORMERLY DEVELOPMENT EXPENSES UNDER THE INCOME TAX ACT, CANADA, BUT ARE NOW CLASSIFIED AS EXPLORATION EXPENSES AS OF NOV. 17/78, CAN ONLY BE CLAIMED AGAINST THE MINE UPON WHICH THE EXPENDITURE WAS INCURRED. EXPLORATION EXPENSES AND DEVELOPMENT EXPENDITURES ARE COMPUTED AND MAY BE CLAIMED UNDER THE NORMAL FED. INC. TAX RULES AND REGULATIONS.	NOT LESS THAN 5% OR MORE THAN 15% PER YEAR OF THE COST OF ACTUAL WORK DONE IN PRODUCTION AND DEVELOPMENT NOT INCLUDING ANY INTEREST THEREON UNTIL THE FULL VALUE OR COST THEREOF HAS BEEN ALLOWED AS AN EXPENSE. ALSO APPROVED EXPENSES FOR EXPLORATION IN SASKATCHEWAN.
6. INVESTMENT CREDIT	NONE, OTHER THAN MINOR ALLOWANCES AUTOMATICALLY INCORPORATED BY REASON OF THE INCOME TAX ACT, CANADA, SUCH AS THE INVENTORY ALLOWANCE AND SCIENTIFIC RESEARCH ALLOWANCE.	NONE.

MANITOBA

1. **BASE** — PROFIT OF THE OPERATOR-REVENUE FROM SALES OF MINERAL PRODUCTS MINED IN MANITOBA, CUSTOM PROCESSING REVENUE LESS SPECIFIC EXPENSES AS PROVIDED BY STATUTE AND APPROVED BY THE DIRECTOR.

2. **RATE** — 18%

OTHER PROVISIONS

3. **DEPRECIATION** — NOT IN EXCESS OF 20% OF UNDEPRECIATED BALANCE OF THE DEPRECIABLE ASSETS (AS DEFINED) OF THE OPERATOR. UP TO 60% IF LIFE OF MINE SO JUSTIFIED AND AUTHORIZED BY LIEUTENANT GOVERNOR IN COUNCIL.

4. **PROCESSING ALLOWANCE** — (A), (B) AND (C) SUBJECT TO A MAXIMUM OF 65% AND A MINIMUM OF 15% OF THE PROFIT OF THE OPERATOR.

(A) IN-PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROCESSING MINERALS OR MINERAL PRODUCTS IN MANITOBA =

$$\frac{M}{N} \times Q \times .08$$

- M IS THE QUANTITY OF THE MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR;
- N IS THE TOTAL QUANTITY OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WERE PROCESSED IN EACH STAGE OF PROCESSING BY PROCESSING ASSETS OF THE OPERATOR IN THE FISCAL YEAR; AND
- Q IS THE ORIGINAL COST OF THE PROCESSING ASSETS OF THE OPERATOR ACTUALLY USED IN EACH OF THE STAGES OF PROCESSING IN THE FISCAL YEAR IN PROCESSING THE OUTPUT OF THE MINE LESS ALL AMOUNTS, WITH RESPECT TO THE PURCHASE OF PROCESSING ASSETS, DEDUCTED BY THE OPERATOR UNDER SUBSECTION 18(2) FROM THE TAX PAYABLE IN ANY PREVIOUS FISCAL YEAR.

(B) OUTSIDE PROVINCE PROCESSING - ALLOWANCE IN FISCAL YEAR FOR PROFIT EARNED FROM PROCESSNG OUTSIDE MANITOBA =

$$O \times \frac{M}{N} \times .08$$

- O IS THE ORIGINAL COST OF THE ASSETS OF THE OPERATOR THAT ARE LOCATED OUTSIDE MANITOBA, THAT, IF THEY WERE LOCATED WITHIN MANITOBA, WOULD BE PROCESSING ASSETS OF THE OPERATOR AND THAT WERE USED IN THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA, FOR PROCESSING MINERALS OR MINERAL PRODUCTS MINED IN MANITOBA LESS ALL DEPRECIATION CHARGED TO THOSE ASSETS AS SHOWN IN THE BOOKS OF THE OPERATOR FOR THE PURPOSES OF PREPARING FINANCIAL STATEMENTS FOR THE SHAREHOLDERS OF THE OPERATOR UP TO THE END OF THE FISCAL YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR FOR WHICH THE ALLOWANCE IS BEING CALCULATED BY USE OF THE FORMULA;
- M IS THE AMOUNT OF MINERAL BEARING SUBSTANCES MINED IN MANITOBA THAT WERE PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR; AND
- N IS THE TOTAL AMOUNT OF MINERAL BEARING SUBSTANCES FROM ALL SOURCES THAT WAS PROCESSED BY THOSE ASSETS IN THE FISCAL YEAR.

(C) SERVICE ASSETS - 25% OF IN-PROVINCE PROCESSING ALLOWANCE (A)

MANITOBA

5. EXPLORATION AND/OR DEVELOPMENT EXPENSE - EXPLORATION EXPENSE ALLOWABLE (IF APPROVED BY DIRECTOR) AS EXPENSE IN CURRENT YEAR PLUS ANY EXPLORATION EXPENSE THAT WAS INCURRED BY THE OPERATOR FROM JANUARY 1ST, 1979 TO DECEMBER 31, 1985, PLUS QUALIFIED EXPLORATION EXPENSES INCURRED AFTER DECEMBER 31, 1985, WHETHER BEFORE OR AFTER THE OPERATION COMMENCED MINING ACTIVELY IN THE PROVINCE, NOT PREVIOUSLY CLAIMED AS CURRENT EXPENSE.

6. INVESTMENT CREDIT - THE LESSER OF THE AMOUNT CALCULATED BY THE FOLLOWING FORMULA OR 50% OF THE TAX OTHERWISE PAYABLE.

- NEW INVESTMENT CREDIT = (.05 x I) - A. IN THIS FORMULA:

I IS THE TOTAL AMOUNT INVESTED BY THE OPERATOR IN DEPRECIABLE ASSETS AFTER DECEMBER 31, 1978
(i) IN THE CONSTRUCTION AND EQUIPPING OF NEW MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA,

(ii) IN THE MAJOR EXPANSION OR MODERNIZATION OF MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA THAT IS UNDERTAKEN FOR THE PURPOSE OF INCREASING THE POTENTIAL PRODUCTION OF THE STRUCTURES OR FACILITIES OR DIVERSIFYING THE PRODUCTION OF THE STRUCTURES OR FACILITIES AND THAT IS DECLARED BY THE LIEUTENANT GOVERNOR IN COUNCIL TO BE AN APPROVED EXPANSION OR MODERNIZATION EXPENDITURE FOR THE PURPOSES OF THIS FORMULA, AND

(iii) IN THE MAJOR ALTERATION, ADDITION OR RENOVATION TO MINING OR PROCESSING STRUCTURES OR FACILITIES IN MANITOBA FOR THE PURPOSE IN MEETING STANDARDS IMPOSED UNDER, AND WITH WHICH THE OPERATOR IS REQUIRED TO COMPLY BY REASON OF, THE CLEAN ENVIRONMENT ACT, THE WORKPLACE SAFETY AND HEALTH ACT OR THE FISHERIES ACT (CANADA) OR ANY REGULATION MADE UNDER ANY OF THESE ACTS AND THAT IS DECLARED BY THE LIEUTENANT GOVERNOR IN COUNCIL TO BE AN APPROVED ALTERATION, ADDITION OR RENOVATION EXPENDITURE FOR THE PURPOSES OF THIS FORMULA,

BUT DOES NOT INCLUDE ANY AMOUNT EXPENDED FOR ORDINARY ON-GOING MAINTENANCE OR REPLACEMENT OF ANY STRUCTURE OR FACILITY OR FOR FEASIBILITY STUDIES OR OTHER INTANGIBLE ASSETS WHERE THE PROJECT IS NOT PROCEEDED WITH AS RECOMMENDED IN THOSE STUDIES; AND

A IS THE AMOUNT OF NEW INVESTMENT CREDIT CALCULATED FOR THE PURPOSES OF A PREVIOUS FISCAL YEAR AND DEDUCTED FROM THE TAX PAYABLE BY THE OPERATOR FOR ANY PREVIOUS FISCAL YEAR.

PROVINCIAL MINING TAX COMPARISON

(THE INFORMATION PRESENTED HEREWITH IS PARAPHRASED FOR THIS PRESENTATION AND IS NOT AN EXHAUSTIVE REVIEW OF THE LEGISLATION IN QUESTION)

	ONTARIO (ANNOUNCED IN OCTOBER 24, 1985 BUDGET)	QUEBEC
1. BASE	ANNUAL PROFIT OF THE MINE(S) COMPUTED BY DEDUCTING FROM THE GROSS RECEIPTS OR VALUE OF THE ORE AT PIT'S MOUTH, EXPENSES, PAYMENTS, ALLOWANCES OR DEDUCTIONS AS ALLOWED BY THE ACT. IN GENERAL, ALL MINES OPERATED BY ASSOCIATED OPERATIONS ARE DEEMED TO BE ONE MINE UNDER THE ACT BUT CERTAIN MINES, OR MAJOR EXPANSION OF EXISTING MINES, ARE EXEMPTED FROM THIS PROVISION.	ANNUAL PROFITS IN GENERAL, ANNUAL PROFITS ARE EQUAL TO THE GROSS VALUE OF THE YEAR'S OUTPUT (MINERAL SUBSTANCES TAKEN FROM A MINE WHICH ARE REMOVED SOLD OR SHIPPED AND ALL SUBSTANCES RESULTING FROM THE MILLING, CONCENTRATING OR SMELTING THEREOF, OR WHAT ARE OTHERWISE EXTRACTED THEREFROM IN A PLANT FORMING PART OF A MINE) SOLD, UTILIZED OR SHIPPED DURING THE YEAR LESS CERTAIN SPECIFIED COSTS OF OPERATIONS AND EXPENSES. CORPORATIONS NOT DEALING AT ARMS LENGTH ARE TAXED AS BEING ONE SINGLE OPERATION.
2. RATE	0 - $500,000 - NIL OVER $500,000 - 20%	1. - DUTY 18% SINGLE RATE AFTER APRIL 23, 1985. - $90,000 DUTY CREDIT CAN BE CARRIED FORWARD 3 YEARS. 2. - 18% OF LOSSES MAY BE CARRIED OVER TO THE 3 PRECEEDING YEARS AND 7 SUCCEEDING YEARS. 3. - REFUNDABLE CREDIT EQUAL LESSOR OF (a) 18% OF LOSS (b) 18% OF ELIGIBLE AMOUNT (ELIGIBLE AMOUNT IS AGGREGATE OF DEDUCTIONS CLAIMED IN THE YEAR WITH REGARD TO MINE EXPLORATION AND DEVELOPMENT EXPENSES AND DEPRECIATION ALLOWANCE CLAIMED ON PROPERTY ACQUIRED AFTER APRIL 23, 1985. - CREDIT FOR REFUNDABLE DUTIES WILL REDUCE THE DEDUCTION FOR LOSSES WHICH MIGHT OTHERWISE BE CARRIED OVER.
OTHER PROVISIONS 3. DEPRECIATION-	(A) MINING ASSETS (i) MAXIMUM OF 25% OF U.C.C. OF ASSETS ACQUIRED BEFORE APRIL 10, 1974; (ii) MAXIMUM OF 30% OF U.C.C. OF ASSETS ACQUIRED AFTER APRIL 9, 1974; (iii) MAXIMUM OF 100% OF U.C.C. OF ASSETS ACQUIRED FOR A NEW MINE OR A MAJOR EXPANSION OF AN EXISTING MINE AFTER MARCH 7, 1978.	(A) PROPERTY PURCHASED PRIOR TO APRIL 1, 1975 - 15% OF ORIGINAL COST UNDER A STRAIGHT LINE BASIS.
	(B) PROCESSING ASSETS-MAXIMUM OF 15% OF U.C.C.	(B) PROPERTY PURCHASED AFTER MARCH 30, 1975 - 30% OF COST UNDER A STRAIGHT LINE BASIS.
	(C) TRANSPORTATION ASSETS-MAX. OF 15% OF U.C.C.	

	ONTARIO	QUEBEC
4. PROCESSING ALLOWANCE	8% - 20% (DEPENDING UPON OWNERSHIP AND LOCATION OF CONCENTRATOR, SMELTER AND REFINERY) OF CAPITAL COST OF PROCESSING ASSETS IN CANADA. WHERE LESS THAN 80% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA THE ALLOWANCE AND ELIGIBLE EXPENDITURES ARE PRORATED. WHERE 80 - 100% OF THE INPUT IS FROM ORES MINED IN ONTARIO OR OUTSIDE CANADA, FULL ALLOWANCES AND ELIGIBLE EXPENDITURES ARE PERMITTED. THE LIMITATIONS PROVIDE FOR A MINIMUM OF 15% AND A MAXIMUM OF 50% OF THE COMBINED PROFIT FROM MINING AND PROCESSING BEFORE THE PROCESSING ALLOWANCE. NO CARRY FORWARD ALLOWED.	(A) IF NO SMELTING OR REFINING - 8% OF COST OF DEPRECIABLE PROPERTY (OWNED AND USED DURING YEAR) IN THE PROCESSING OR TREATMENT OF MINERAL SUBSTANCES EXTRACTED FROM A MINE, EXCLUDING TRANSPORTATION EQUIPMENT. (B) IF SMELTING OR REFINING - 15% OF THE COST OF (A) ABOVE, GOLD AND SILVER PROCESSING PROCESSING NOT ELIGIBLE FOR THIS EXTRA DEDUCTION.
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE	UP TO 100% OF APPROVED EXPENDITURES INCURRED IN ONTARIO AFTER APRIL 9, 1974, WITH THE OBJECT OF FINDING, TESTING AND OPENING UP DEPOSITS OF MINERAL SUBSTANCES.	UP TO 100% OF ANY EXPENSES IN CONNECTION WITH EXPLORATION AND DEVELOPMENT EXPENSES (INCLUDING COST OF WORK DONE IN REGARD TO SHAFTS, EXCAVATIONS, DRIFTS, TRENCHES, BORINGS OR OTHER MEANS OF EXPLORATION AND DEVELOPMENT IN THE LANDS OF THE MINE) INCURRED AFTER 1964, IN QUEBEC, INSIDE OR OUTSIDE THE MINE PROPERTY. IF THE OPERATOR CHOOSES NOT TO CLAIM THESE EXPENSES IN THE YEAR INCURRED, HE MAY CARRY THEM FORWARD UNDER THE DEVELOPMENT ALLOWANCE SECTION. THE LATTER RECOGNIZES THE DEFERMENT OF QUALIFIED EXPENSES UNTIL THEY HAVE BEEN COMPLETELY DEDUCTED.
6. INVESTMENT CREDIT	ONTARIO MINERAL EXPLORATION PROGRAM (OMEP) - (TO NON-PRODUCERS). THIS INCENTIVE PROGRAM IS DESIGNED TO ENCOURAGE MINERAL EXPLORATION ACTIVITIES IN THE PROVINCE BY PROVIDING TO ELIGIBLE PROSPECTORS, INDIVIDUALS, PARTNERSHIPS, OR SIMILAR UNINCORPORATED ORGANIZATIONS A GRANT EQUAL TO 25% OF THE EXPLORATION EXPENSES AND AN INCOME TAX CREDIT EQUAL TO 25% OF ELIGIBLE EXPLORATION EXPENSES FOR ELIGIBLE EXPLORATION CORPORATIONS.	ADDITIONAL DEDUCTION EQUALS TO 1/3RD OF CERTAIN EXPENSES INCURRED AFTER MARCH 31, 1975, IN CONNECTION WITH: (A) PROPERTY USED IN THE PRODUCTION OF MATERIALS THAT ARE PRODUCTS DERIVED FROM CERTAIN ORES, (B) PROPERTY USED IN THE PROCESSING OR TREATMENT OF ORE TO THE PRIME METAL STAGE, (C) OUTSIDE EXPLORATION, (D) INSIDE EXPLORATION AND SPECIFIC DEVELOPMENT STARTING ON MARCH 28, 1979.

	NEW BRUNSWICK	NOVA SCOTIA *
1. BASE	(A) NET REVENUE-GROSS INCOME FROM MINING OPERATIONS LESS TRANSPORTATION CHARGES, DIRECT SMELTING AND IN-PROVINCE FURTHER PROCESSING, DIRECT MILLING COSTS, AND A PROCESSING ALLOWANCE EQUAL TO 8% OF THE ORIGINAL COST TO HIM OF THE DEPRECIABLE ASSETS USED BY HIM IN MILLING OR CONCENTRATING AND 15% FOR SMELTING OR REFINING, LIMITED TO NOT MORE THAN 25% OF NET REVENUE BEFORE TAKING THE DEDUCTION. (B) NET PROFIT-GROSS INCOME LESS EXPENSES ALLOWED BY STATUTE.	"NET SMELTER RETURNS" OR "NET INCOME DERIVED FROM OPERATIONS". NET SMELTER RETURNS MEANS THE VALUE OF THE METAL OR MINERAL RECEIVED UNDER AN APPROVED SMELTER CONTRACT OR SALES AGREEMENT LESS TRANSPORTATION AND ASSOCIATED OR RELATED COSTS. NET INCOME DERIVED FROM OPERATIONS MEANS INCOME DERIVED FROM MINING OPERATIONS AS ASCERTAINED BY THE ACT.
2. RATE	(A) 2% OF NET INCOME. (B) 16% OF NET PROFIT FLAT RATE FIRST $100,000 EXEMPT	THE GREATER OF 2% OF "NET SMELTER RETURNS" OR 15% OF "NET INCOME DERIVED FROM MINING OPERATIONS."
OTHER PROVISIONS		
3. DEPRECIATION-	NOT LESS THAN 5% OF THE ORIGINAL COST OF THE UNDEPRECIATED DEPRECIABLE ASSETS USED IN A NEW MINE OR PROCESSING PLANT, OR IN AN EXPANSION OF AN EXISTING MINE OR PROCESSING PLANT, IF THE CAPACITY OF THE MINE OR PROCESSING PLANT, MEASURED IN TONS OF FEED, IS, IN THE YEAR IMMEDIATELY FOLLOWING THE EXPANSION, INCREASED AT LEAST 25% OVER THE YEAR IMMEDIATELY PRECEDING THE EXPANSION; AND NOT MORE THAN THIRTY-THREE AND ONE-THIRD PER CENT OF THE ORIGINAL COST OF OTHER UNDEPRECIATED DEPRECIABLE ASSETS. 100% DEPRECIATION MAY BE CLAIMED FOR ASSETS THAT QUALIFY AS ABOVE.	UP TO 100% OF THE VALUE OF DEPRECIABLE ASSETS DURING THE FIRST THREE YEARS OF OPERATION AND 30% OF THE VALUE OF THE DEPRECIABLE ASSETS ON A STRAIGHT LINE BASIS THEREAFTER UNTIL THE VALUE OF DEPRECIABLE ASSETS IS WHOLLY ALLOWED.
4. PROCESSING ALLOWANCE	(A) 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN MILLING OR CONCENTRATING. (B) 15% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED IN SMELTING OR REFINING. (A) & (B) LIMITED TO NOT LESS THAN 15% OR MORE THAN 65% OF NET PROFITS.	8% ON ORIGINAL COST OF PROCESSING ASSETS. LIMITED TO NOT LESS THAN 15% OR MORE THAN 65% OF NET INCOME AFTER ALLOWABLE EXPENSES AND DEPRECIATION TAKEN.

* DIFFERENT RATES AND BASIS ARE APPLICABLE TO GYPSUM MINES ETC. OTHER THAN HARD ROCK MINES.

	NEW BRUNSWICK	NOVA SCOTIA
5. EXPLORATION AND/OR DEVELOPMENT EXPENSE	A TAX CREDIT EQUAL TO 25% OF ELIGIBLE PROCESS RESEARCH EXPENDITURES AGAINST THE TAX PAYABLE IS ALLOWED. THE CREDIT CAN ONLY BE APPLIED AGAINST ANY PROFITS TAX AND IF NOT USED MAY BE CARRIED FORWARD AND SHALL BE APPLIED IN THE SUCCEEDING YEAR. THE AMOUNT OF ONE DOLLAR AND FIFTY CENTS FOR EACH DOLLAR OF ELIGIBLE EXPLORATION EXPENDITURES, OTHER THAN EXPENDITURES CLAIMED AS PREPRODUCTION DEVELOPMENT COSTS, INCURRED BY THE OPERATOR ON OR AFTER APRIL 1, 1982. ANY EXPENDITURES THAT ARE ELIGIBLE FOR DEDUCTION MAY, IF NOT CLAIMED IN ONE YEAR, BE CLAIMED IN ANY SUCCEEDING YEAR. PREPRODUCTION EXPENSES ARE WRITTEN OFF IN THE SAME MANNER AS DEPRECIABLE ASSETS AFTER THE MINE COMMENCES PRODUCTION. AFTER PRODUCTION COMMENCES DEVELOPMENT EXPENSES ARE WRITTEN OFF AS CURRENT EXPENSES.	UP TO 100% OF EXPENDITURES ON ACTUAL EXPLORATION FOR NEW MINERAL OCCURRENCES IN THE PROVINCE INCURRED DURING THE YEAR. ANY EXPENDITURES SO ALLOWED ARE NOT A PART OF THE DEPRECIABLE ASSETS OF A MINE.
6. INVESTMENT CREDIT	NONE	NONE
7. COST OF CAPITAL	AN ALLOWANCE EQUAL TO 8% OF THE UNDEPRECIATED BALANCE OF DEPRECIABLE ASSETS IN LIEU OF INTEREST PAYMENTS AT THE END OF THE YEAR.	

NEWFOUNDLAND

1. **BASE** — TAXABLE INCOME - IN GENERAL, TAXABLE INCOME IS EQUAL TO TOTAL NET INCOME FROM MINING OPERATIONS LESS ALL EXPENSES REASONABLY INCURRED IN MINING OPERATIONS AND ALLOWANCES SPECIFICALLY ALLOWED BY STATUTE LESS ALL MONEYS PAID RE RENTALS, ROYALTIES OR OTHER PAYMENT TO ANY PERSON FOR THE RIGHT TO ENGAGE IN MINING OPERATIONS OR 20% OF NET INCOME, WHICHEVER IS THE GREATER. IN ADDITION, A MINERAL RIGHTS TAX IS LEVIED ON THE MINERAL RIGHTS TAX BASE (I.E. 20% OF NET INCOME LESS ANY PAYMENTS MADE FOR THE RIGHT TO MINE). NOTE - ANY PERSON RECEIVING REVENUE BY WAY OF RENTAL ROYALTY OR OTHER PAYMENT FOR THE GRANT TO THE OPERATOR, CONTRACTOR OR OTHER PERSON OF THE RIGHT TO ENGAGE IN MINING OPERATIONS, SHALL PAY A TAX OF 20%, OF THE AMOUNT RECEIVED LESS CERTAIN ALLOWABLE DEDUCTIONS.

2. **RATE** — 15% - MINING TAX: 20% - MINERAL RIGHTS TAX.

OTHER PROVISIONS

3. **DEPRECIATION** - ALLOWED ON ORIGINAL COST - NOT TO EXCEED 10% PER YEAR. PROCEEDS OF DISPOSAL UTILIZED TO REDUCE ORIGINAL COST OF ASSETS IN POOL OR IF NO ASSETS REMAINING IN POOL TO REDUCE EXPENSES OTHERWISE CLAIMABLE.

4. **PROCESSING ALLOWANCE** - 8% OF ORIGINAL COST OF DEPRECIABLE ASSETS USED DIRECTLY AND NECESSARILY BY THE TAXPAYER IN PROCESSING MINERALS EXTRACTED FROM LAND PURSUANT TO MINING OPERATIONS. LIMITED TO 65% OF NET INCOME BEFORE THE ALLOWANCE.

5. **EXPLORATION AND/OR DEVELOPMENT EXPENSE** — EXPLORATION AND PRE-PRODUCTION DEVELOPMENT EXPENDITURES, EXCLUSIVELY AND NECESSARILY INCURRED FOR THE PROPER CONDUCT OF THOSE MINING OPERATIONS OVER SUCH NUMBER OF FISCAL YEARS AS THE MINISTER DEEMS THOSE MINING OPERATIONS WILL CONTINUE. EXPLORATION EXPENDITURES ANYWHERE IN THE PROVINCE INCURRED DURING THE CURRENT FISCAL YEAR AND UP TO FIVE PREVIOUS YEARS (AS THE MINISTER MAY ALLOW).

6. **INVESTMENT CREDIT** - NONE

U. S.

STATES

UNITED STATES
STATE TAX COMPARISON

STATE	GASOLINE TAX PER GAL.		SALES TAX			TAX PER PACKAGE OF 20 CIGARETTES
	GASOHOL *	ORDINARY	STATE	MAX LOCAL RATE	TOTAL	
ALABAMA	8¢	11¢	4%	2%	6%	16.5¢ **
ALASKA	EXEMPT	8¢	0	5%	5%	16¢
ARIZONA		16¢	5%	2%	7%	15¢ (1) **
ARKANSAS	EXEMPT	13.5¢	4%	1%	5%	21¢
CALIFORNIA		9¢ **	4.75%	1.25%	6%	10¢ **
COLORADO	13¢	18¢	3%	3%	6%	20¢
CONNECTICUT	14¢	19¢	7 1/2%	0	7 1/2%	26¢ (1) **
DELAWARE SEPT. 1/87		16¢	0	0	0	14¢
DISTRICT OF COLUMBIA		15.5¢	6%	0	6%	17¢ **
FLORIDA	4¢	4¢	5%	0	5%	24¢ **
GEORGIA		(12)	3%	1%	4%	12¢ **
HAWAII	EXEMPT	11¢ (16) **	4%	0	4%	40% (3) **
IDAHO	10 1/2¢	14.5¢	5%	0	5%	18¢ **
ILLINOIS	EXEMPT	13¢ **	5%	1%	6%	20¢ **

* - IF TAX RATE DIFFERENT THAN "ORDINARY"

** - PLUS SALES TAX

STATE	GASOLINE TAX PER GAL.		SALES TAX			TAX PER PACKAGE OF 20 CIGARETTES
	GASOHOL *	ORDINARY	STATE	MAX LOCAL RATE	TOTAL	
INDIANA	EXEMPT	14¢ (17) **	5%	0	5%	15.5¢ **
IOWA	15¢	16¢	4%	0	4%	26¢ **
KANSAS	8¢	11¢	4%	.5%	4.5%	24¢ **
KENTUCKY	12¢	15¢ (17) (7)	5%	0	5%	3¢ **
LOUISIANA		16¢	4%	3%	7%	16¢ **
MAINE		14¢	5%	0	5%	28¢ **
MARYLAND	17.5¢ (11)	18.5¢	5%	0	5%	13¢ (1)
MASSACHUSETTS		11¢ (17)	5%	0	5%	26¢ (1)
MICHIGAN	11¢	15¢ **	4%	0	4%	21¢ **
MINNESOTA		17¢	6%	1%	7%	38¢ (2)
MISSISSIPPI		15¢ (4) **	6%	0	6%	18¢ (1) **
MISSOURI		11¢	4.225%	1%	5.225%	13¢ (1) **
MONTANA	8¢	20¢	0	0	0	16¢ (1)
NEBRASKA	10.3¢	17.6¢ (17)	4.0%	1%	5.0%	27¢ **
NEVADA		16¢ (20)	5.75%	2.25%	8%	20¢ (1) **
NEW HAMPSHIRE	9¢	14¢	0	0	0 (9)	17¢

* - IF TAX RATE DIFFERENT THAN "ORDINARY"

** - PLUS SALES TAX

UNITED STATES
STATE TAX COMPARISON

STATE	GASOLINE TAX PER GAL. GASOHOL *	GASOLINE TAX PER GAL. ORDINARY	SALES TAX STATE	SALES TAX MAX LOCAL RATE	SALES TAX TOTAL	TAX PER PACKAGE OF 20 CIGARETTES
NEW JERSEY		8¢	6%	0	6%	27¢
NEW MEXICO	EXEMPT	14¢(17) **	4.75%	1%	5.75%	15¢ (1) **
NEW YORK		8¢	4%	4% (10)	8% (10)	21¢ *** **
NORTH CAROLINA	13¢	15.5¢	3%	1%	4%	2¢ **
NORTH DAKOTA	13¢	17¢	5%	0	5%	27¢, 28¢ RE LONGER **
OHIO JULY 15, 1987		14.7¢	5%	.5%	5.5%	18¢ **
OKLAHOMA	14.5¢	16¢ **	4.0%	2%	6.0%	23¢ (1) **
OREGON		12¢	0	0	0	27¢
PENNSYLVANIA		12¢	6%	0	6%	18¢ **
RHODE ISLAND		13¢	6%	0	6%	25¢
SOUTH CAROLINA	EXEMPT	15¢ (8)	5%	0	5%	7¢ **
SOUTH DAKOTA	9¢	13¢	5%	2%	7%	23¢ **
TENNESSEE	13¢	17¢	5.5%	2.25%	7.75%	13¢ **
TEXAS SEPT. 1/87	EXEMPT	10¢	4.125%	1%	5.125%	20.5¢ **
UTAH	11¢	19¢	(6) 5 5/32%	(6) 1%	(6) 6 5/32%	23¢ (1) **
VERMONT		13¢	4%	0	4%	17¢
VIRGINIA		17.5¢	3.5%	1%	4.5%	2.5¢ **

* - IF TAX RATE DIFFERENT THAN "ORDINARY" ** - PLUS SALES TAX
*** - N.Y. CITY IMPOSES AN ADDITIONAL TAX OF 8¢ PER PACKAGE.

STATE	GASOLINE TAX PER GAL. GASOHOL *	ORDINARY	SALES TAX STATE	MAX LOCAL RATE	TOTAL	TAX PER PACKAGE OF 20 CIGARETTES
WASHINGTON	13.44¢	18¢(14) **	6.5%	.7% - .9%	7.2% - 7.4%	31¢ (13) **
WEST VIRGINIA		10.5¢**	5%	0	5%	17¢ **
WISCONSIN AUG. 1/87		20¢	5%	0	5%	30¢ **
WYOMING	4¢	8¢	3%	0 (5)	3%	8¢ **

* - IF TAX RATE DIFFERENT THAN "ORDINARY" ** - PLUS SALES TAX

(1) TAX IS INCREASED BY THE SAME AMOUNT AS ANY FUTURE DECREASE IN FEDERAL EXCISE TAX. (RHODE ISLAND 7.4¢ RATHER THAN 8¢). FEDERAL EXCISE TAX CURRENTLY AT 16¢ PER PACK WAS SCHEDULED TO DROP TO 8¢ MARCH 14, 1986. SUBSEQUENTLY CANCELLED BY CONGRESS AND REMAINS AT 16¢ A PACK.
(2) LESS A CREDIT FOR ANY FEDERAL EXCISE TAX LIABILITY.
(3) HAWAII - OF WHOLESALE PRICE.
(4) MISSISSIPPI - JULY 1, 1987 - 15¢; JANUARY 1, 1988 - 17¢; JANUARY 1, 1989 - 18¢; SEPT 1, 2001 - 14.4¢
(5) WYOMING - AUTHORIZED LOCAL SALES TAXES BY 1973 LEGISLATION. NO ADOPTIONS REPORTED.
(6) UTAH - 5 6/64% APRIL 1, 1987. LOCAL MAXIMUM RATES TO 1% JULY 1, 1987.
(7) KENTUCKY - 9% ON AVERAGE WHOLESALE.
(8) SOUTH CAROLINA - TO GO TO 16¢ PER GALLON JANUARY 1, 1989.
(9) NEW HAMPSHIRE - IMPOSES A MEALS AND ROOM TAX-RATE 7%.
(10) NEW YORK - RATE WITHIN METROPOLITAN COMPUTER TRANSPORTATION DISTRICT AN ADDITIONAL 1/4%.
(11) MARYLAND - GASOHOL RATE 1¢ PER GALLON LESS THAN GASOLINE.
(12) GEORGIA - 7.5¢ PLUS 3% OF RETAIL PRICE LESS THE 7.5¢ TAX.
(13) WASHINGTON - PLUS 61.75% OF WHOLESALE PRICE OF SUCH PRODUCTS AND AN ADDITIONAL TAX EQUAL TO 7% OF BASIC TAX RATE
(14)
(15)
(16) HAWAII - ADDITIONAL TAX ARE IMPOSED BY COUNTIES - KAUAI - 4¢, MAUI 5¢, HAWAII 3¢ AND OAHU 3 1/2¢.
(17) AD VALOREM BASE UTILIZED TO ESTABLISH PER UNIT TAX RATE.
(18)
(19)
(20) NEVADA - INCLUDES A UNIFORM LOCAL TAX OF 1.75¢ - TO 18¢ TOTAL JULY 1, 1988.

INSURANCE

CORPORATION

PROVINCIAL TAX COMPARISON

RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
1. RATE	2% OF PREMIUMS EXCEPT FIRE FOR WHICH RATE IS 1% OF PREMIUMS	2% OF NET PREMIUMS RECEIVABLE 1/2 OF 1% OF NET PREMIUMS FOR FIRE INSURANCE	2% OF PREMIUMS 3% OF OTHER PREMIUMS 1% OF FIRE PREMIUMS	2% OF PREMIUMS ON LIFE AND SICK-NESS. 3% OF PREMIUMS IN ALL OTHER CASES	2% OF PREMIUMS ON LIFE ACCIDENT & SICKNESS INSURANCE 3% ON OTHER INSURANCE PREMIUMS UNDER THE INSURANCE PREMIUM TAX ACT PLUS ADDITIONAL 1% ON MOTOR VEHICLE INSURANCE - UNDER THE MOTOR VEHICLE TAX ACT AND 1% ON PROPERTY INSURANCE - UNDER THE FIRE PREVENTION ACT	2% OF PREMIUMS ON LIFE ACCIDENT LIFE AND SICKNESS 3% OF PREMIUMS ON ALL OTHER CLASSES	2% OF PREMIUMS ON ACCIDENT LIFE AND SICKNESS INSURANCE 3 1/2% OF PREMIUMS ON PROPERTY INSURANCE 3% OF PREMIUMS ON ALL OTHER	2% OF PREMIUMS ON LIFE AND HEALTH INSURANCE 3% OF PREMIUMS ON ALL OTHER INSURANCE	2% OF GROSS PREMIUMS FOR ACCIDENT INSURANCE 3% OF PREMIUMS ON ALL OTHER TYPES	LIFE-2% OF PREMIUMS OTHER THAN LIFE - 3% OF PREMIUMS	2% OF PREMIUMS 3/4% OF FIRE PREMIUMS	4% OF PREMIUMS

PROVINCIAL TAX COMPARISON

RE: INSURANCE CORPORATION TAX

NO. ITEM	YUKON	N.W.T.	BRITISH COLUMBIA	ALBERTA	SASK-ATCHEWAN	MANITOBA	ONTARIO	QUEBEC	NEW BRUNSWICK	NOVA SCOTIA	P.E.I.	NEW-FOUNDLAND
2. FREQUENCY OF RETURNS	ANNUAL	ANNUAL	ANNUAL	ANNUAL	ANNUAL	4 QUARTERS AND ONE FINAL (5 TIMES ANNUALLY)	ANNUAL	ANNUAL	QUARTERLY	ANNUAL	YEARLY (PAID QUARTER-LY)	ANNUAL
3. PENALTY FOR LATE REMISSION	10%	6%	5% OF TAX MAXIMUM $500	6%	10% TO A MAXIMUM OF $500	1% ON QUARTER PAYMENTS ONLY	5% TO A MAXIMUM OF $500	5% & 1% PER MONTH (MAX. 12 MONTHS)	NIL	$10.00 PER DAY	6%	6% OF TAX PLUS 1 1/2% PER MONTH
4. COMMISSION	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
5. FILING DATE	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	MARCH 15TH IN YEAR FOLLOWING THE TAXATION YEAR	QTRS: 1.APR. 30 2.JULY 31 3.OCT. 31 4.JAN. 31 FINAL - MAR. 31 OF YEAR FOLLOWING	WITHIN SIX MONTHS FROM END OF TAXATION YEAR	WITHIN 6 MONTHS FROM THE END OF TAXATION YEAR	JUNE 30 SEPT. 30 DEC. 31 MAR. 15 OF YEAR FOLLOWING	MARCH 31ST OF YEAR FOLLOWING TAXATION YEAR	MARCH 31ST OF YEAR FOLLOW-ING TAXATION YEAR	MARCH 20TH OF YEAR FOLLOWING TAXATION YEAR